Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1924.

(Established 22nd September 1836)

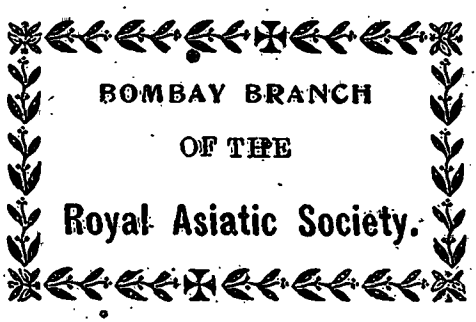
VOLUME II.

CORRESPONDENCE.

00133596

Bombay:
PRINTED AT THE TIMES PRESS

1925.



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WITH THE COMPLIMENTS OF THE SECRETARY
BOMBAY CHAMBER OF COMMERCE.
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VOLUME II.

In the past, Volume II of the Chamber's Annual Report has contained statistics, the tariff schedule, the Chamber's official correspondence, the Budget speeches and the speeches of the Chamber's representatives in the Council of State and the Bombay Legislative Council. In the interest of economy it has now been decided to issue a smaller Volume II. In future this volume will contain the statistics hitherto published, the tariff schedule, the Budget speeches and that portion only of the Chamber's correspondence which contains facts or figures of permanent interest that cannot be summarised in Volume I. The speeches of the Chamber's representatives will be published only in exceptional instances, and in any case these speeches may be found in the official records of the Council of State and the Bombay Legislative Council.

any form, is transferred by the operation of this Act from any authority to the Central Board of Revenue or any other authority, any such appointment, notification, order, scheme, rule, or form made, issued or prescribed by the first-mentioned authority before the commencement of this Act shall continue in force and be deemed to have been made, issued or prescribed by the Central Board of Revenue or such other authority, as the case may be, unless and until it is superseded by an appointment, notification, order, scheme, rule, or form made, issued or prescribed by the said Board or authority.

The Schedule.

ENACTMENTS AMENDED.

(*See section* 4.)

Year.	No.	Short title	Amendments.
1878	VIII	The Sea Customs Act, 1878.	1. In section 3— (1) for clause (*a*) the following clause shall be substituted, namely :— "(*a*) 'Chief Customs-authority' means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924, and includes, in relation to any power or duty which the Governor General in Council may, by notification in the Gazette of India, transfer from the Central Board of Revenue to a Local Government, the Local Government or such officer as the Local Government may appoint in that behalf"; and (2) after clause (*j*) the following clause shall be inserted, namely :— "(*k*) 'official Gazette' means, in relation to a notification issued by a Local Government, the local official Gazette and, in relation to a notification issued by the Central Board of Revenue, the Gazette of India."

Year.	No	Short title.	Amendments.
1878	VIII	The Sea Customs Act, 1878—*contd.*	2. For section 6 the following section shall be substituted, namely :— "6. The Governor General in Council may appoint such persons as he thinks fit to be officers of Customs, and to exercise the powers conferred, and perform the duties imposed, by this Act on such officers" (Appointment of Customs-officers.) 3. For section 7 the following section shall be substituted, namely :— "7. The Governor General in Council may delegate to any Local Government or to the Chief Customs-authority any power conferred upon him by section 6, and the Local Government or the Chief Customs-authority may delegate to any officer of Customs any power so delegated to it." (Delegation of powers under section 6.) 4. In sections 11, 12 and 14, for the words "The Local Government or, if so authorised by the Local Government, the Chief Customs-authority" the words "The Chief Customs-authority" shall be substituted, and, in section 11, the words "within the territories administered by it" shall be omitted. 5. In section 23, for the words "The Local Government" the words "The Chief Customs-authority" shall be substituted. 6. In sections 53, 74, 76, 79, 85, 96, 116, 128, 133 and 147, the word "local," wherever it occurs in the expression "local official Gazette," shall be omitted.

Year.	No.	Short title.	Amendments.
1878	VIII	The Sea Customs Act, 1878—*concld*	7. In section 88, for the words "the Local Government may from time to time direct" the words "the Chief Customs-authority may, with the concurrence of the Local Government, direct" shall be substituted. 8. In section 128, for the words "the Local Government" the words "the Chief Customs-authority" shall be substituted. 9. In section 133, for the words "the Local Government, subject to the control of the Governor General in Council," the words "the Chief Customs-authority" shall be substituted. 10. In section 155, after the words "the Local Government may" the words "with the previous sanction of the Governor General in Council" shall be inserted, and for the words "by its own officers" the words "by officers of Government" shall be substituted. 11. In section 157, for the words "the Local Government" the words "the Governor General in Council" shall be substituted. 12. In section 188, for the words "the Local Government," in both places where they occur, the words "the Governor General in Council" shall be substituted. 13 In section 191, for the words "the Local Government" the words "the Governor General in Council" shall be substituted. 14. After section 204 the following section shall be inserted, namely :— "205. Any notification published in the Gazette of India by the Chief Customs authority under section 53, section 74, section 76, section 79, section 85, section 96, section 116, section 128, section 133 or section 147 shall forthwith be republished in the local official Gazette of each province to which it relates." Publication of notifications in local official Gazettes.

Year.	No.	Short title.	Amendments.
1896	II	The Cotton Duties Act, 1896.	1. For clause (2) of section 3 the following clause shall be substituted, namely:— "(2) 'Chief Customs-authority' means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924, and includes in relation to any power or duty which the Governor General in Council may, by notification in the Gazette of India, transfer from the Central Board of Revenue to a Local Government or such officer as the Local Government may appoint in that behalf." 2. In sub-clauses (*b*) and (*c*) of clause (3) of section 3 and in section 4, for the words "the Local Government" the words "the Chief Customs-authority" shall be substituted. 3. In section 33, for the words "the Local Government" the words "the Governor General in Council, or, if so empowered by the Governor General in Council, the Local Government" shall be substituted.
1908	X	The Indian Salt-duties Local Act, 1908.	In section 2, for the words "the Local Government" the words and figures "if so empowered by the Governor General in Council, the Local Government or the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924," shall be substituted.
1914	III	The Indian Copyright Act, 1914.	In sub-section (2) of section 6, for the words "the Local Government" the words "the Chief Customs-authority" shall be substituted.
1922	XI	The Indian Income-tax Act, 1922.	1. After clause (4) of section 2 the following clause shall be inserted, namely:— "(4A) 'the Central Board of Revenue' means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924."

Year.	No.	Short title.	Amendments.
1922	I	The Indian Income-tax Act, 1924—*concld.*	2. In section 5— (*i*) in clause (*a*) of sub-section (1), for the words "a Board of Inland Revenue" the words "the Central Board of Revenue" shall be substituted; and (*ii*) sub-section (2) shall be omitted. 3. In clauses (6) and (11) of section 2, in sub-section (5) of section 5, in sub-section (6) of section 18, in sub-section (5) of section 46, in sub-section (1) of section 59, and in sub-section (3) of section 64, for the words "the Board of Inland Revenue" the words "the Central Board of Revenue" shall be substituted.

THE INDIAN INCOME TAX (AMENDMENT) BILL.

ACT No. XI OF 1924.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor General on the 28th March*, 1924.)

An Act further to amend the Indian Income-Tax Act, 1922, for certain purposes.

Whereas it is expedient further to amend the Indian Income-tax Act, 1922, for certain purposes hereinafter appearing; It is hereby enacted as follows:—

XI of 1922.

Short title and commencement.

1. (1) This Act may be called the Indian Income-tax (Amendment) Act 1924.

(2) Sections 4, 5, 6 and 10 shall not come into force until the first day of April, 1924.

Amendments of section 2, Act XI of 1922.

2. In clause (12) of section 2 of the Indian Income-tax Act, 1922 (hereinafter referred to as the said Act), after the words " any other public body or " the word " any " shall be inserted. XI of 1922.

Amendment of section 3, Act XI of 1922.

3. In section 3 of the said Act, for the words " individual, company, firm and Hindu undivided family " the words " individual, Hindu undivided family, company, firm and other association of individuals " shall be substituted.

Amendment of section 4, Act XI of 1922.

4. In clause (*iv*) of sub-section (3) of section 4 of the said Act, the words " or any Provident Insurance Society to which the Provident Insurance Societies Act, 1912, is or, but under that Act, would be applicable " for an exemption shall be omitted. V of 1912.

Amendment of section 15, Act XI of 1922.

5. In sub-section (I) of section 15 of the said Act, the words " or to any Provident Fund which complies with the provisions of the Provident Insurance Societies Act, 1912, or has been exempted from the provisions of that Act " shall be omitted. V of 1912.

Amendment of section 25, Act XI of 1922.

6. In section 25 of the said Act,- - VII of 1918.

(*a*) in sub-section (1) for the words and figures " commenced after the 31st day of March 1922 " the words and figures " on which income-tax was not at any time charged under the provisions of the Indian Income-tax Act, 1918," shall be substituted ; and

(*b*) in sub-section (3) the words "which was in existence at the commencement of this Act, and" shall be omitted.

Amendment of section 55, Act XI of 1922.

7. In section 55 of the said Act, for the words "individual, unregistered firm, Hindu undivided family or company" the words "individual, Hindu undivided family, company, unregistered firm or other association of individuals, not being a registered firm," shall be substituted.

Amendment of section 56, Act XI of 1922.

8. In section 56 of the said Act, for the words "individual, unregistered firm, Hindu undivided family or company" the words "individual, Hindu undivided family, company, unregistered firm or other association of individuals" shall be substituted.

Amendment of section 63, Act XI of 1922.

9. To sub-section (2) of section 63 of the said Act, after the words "member of the family" the words "and, in the case of any other association of individuals, be addressed to the principal officer thereof" shall be added.

Amendment of section 66, Act XI of 1922.

10. In sub-section (3) of section 66 of the said Act, after the words "the assessee may" the words "within six months from the date on which he is served with notice of the refusal" shall be inserted.

Retrospective effect.

11. The amendments made in the said Act by sections 3, 7 and 8 shall have effect as if they had been made on the first day of April, 1923, and income-tax and super-tax shall be deemed to have been chargeable for the year commencing on that date and to be chargeable for the year commencing on the first day of April, 1924, at the rate or rates applicable for those years to the total income of an individual, in respect of the income, profits and gains and of the total income, respectively, of every association of individuals for which no rate of tax has been otherwise laid down by law.

AVOIDANCE OF INCOME TAX AND SUPER TAX BY THE FORMATION OF BOGUS FIRMS AND COMPANIES.

No. 2214 of the 7th June 1924.

From the Government of India, Finance Department, (Central Revenues), Simla, to the Chamber.

Indian Income-tax Act, 1922—*Proposed legislation to prevent avoidance of income-tax and super-tax, by the creation of Bogus companies and firms—Finance Department letter No.* 196-*S., dated* 23*rd July* 1923.

In their letter quoted above, the Government of India invited the opinion of Chambers of Commerce and certain other public bodies in regard to the advisability of amending the Indian Income-tax Act, so as to prevent the avoidance of income-tax and super-tax in certain cases by the formation of bogus firms and private companies. The Government of India put forward the following tentative suggestions :—

(1) In regard to firms—that the best course would probably be to insert in the Act a provision that where the interest of any partner in a firm is really fictitious and has been created chiefly with reference to the distribution of profits, such interest for the purpose of assessment to super-tax shall be deemed to be the interest of the remaining partner or partners and in particular that the interest of a wife or children in such cases shall be deemed to be the interest of the husband or the father respectively ;

(2) In regard to companies—it was proposed to add a section to the Indian Income-tax Act on the lines of section 21 of the British Finance Act, 1922 (with its schedule). The effect of such an amendment would be briefly that where an Assistant Commissioner considered that any private company did not distribute to its members a reasonable portion of its income from all sources

within the year, he would be authorised for the purpose of assessment to super-tax, to direct that the income of the company should be deemed to be the income of its members and to apportion it amongst them accordingly.

It was suggested that an appeal should lie to a Commissioner of Income-tax from the decision of Assistant Commissioners in such cases and that a further appeal should lie from the Commissioner's decision to a provincial Board of Referees. The Government of India specially invited an expression of opinion by the commercial community in regard to the latter proposal.

2. It was suggested further that the class of companies to which this new provision should be applied should be private companies formed after the 1st of April 1920 (on which date the Super-tax Act, 1920, came into force and super-tax was for the first time imposed on companies at a flat rate),

(1) in which the number of shareholders did not exceed 50 excluding certain classes of shareholders, which it is not necessary to recapitulate here;

(2) the shares in which were non-transferable;

(3) the shares or debentures of which were not offered for public subscription;

(4) the control of which was vested in not more than 5 persons. Here again there were certain somewhat complicated qualifications which it is unnecessary to repeat.

3. The Government of India have derived much help from the replies that they have received to their letter quoted above. They have given this complicated subject their careful consideration, and I am now directed to invite the opinion of your Chamber on the revised proposals explained below.

4. I am first briefly to state the reasons for putting forward the present suggestions:—

If the Indian Income-tax Act were amended as previously suggested on the lines of the British Finance

Act, the result would be to cast on the income-tax authorities, in the first instance, the responsibility of deciding in certain cases the difficult and delicate question what was a reasonable proportion of its profits for a company to distribute. Provisions similar to those of the British Finance Act are no doubt also in force in some other countries, such as for example, the Union of South Africa, the Commonwealth of Australia, Newfoundland and the United States of America. The Government of India apprehend however that legislation on these lines in this country would lead to much friction and dissatisfaction. It would also almost inevitably involve the setting up of non-official bodies to act as Referees, where the final decision of the Commissioner was not accepted by the assessee. Apart from the possible difficulty of forming Boards of Referees that would command public confidence which was glanced at in the Government of India letter quoted above, some of the commercial bodies consulted have raised the strongest objection to this feature of the proposals.

5. It has also been pointed out that to limit the scope of the proposed legislation to private companies would render it extremely easy to circumvent and further that it is undesirable to restrict its application to companies formed after any particular date, since any company whenever formed and whatever the intentions of its original promoters, might be made use of for the purpose of evading tax, should a person with that object in view secure a controlling interest in it. This difficulty has actually been experienced in the United Kingdom.

6. Some of the previous proposals also raised an apprehension that genuine partnerships, including a husband and his wife or two or more members of the same family would be denied recognition. The revised proposals afford no ground for such an apprehension. Fears were also expressed that the proposed legislation would affect the position of the Hindu undivided family. In regard to this latter point, I am to say at once that the Hindu undivided family will not be affected by whatever legislation may be introduced. There are

special provisions in the Act relating to the assessment of the Hindu undivided family, and it is not intended to modify these in any way.

7. Before proceeding to give an outline of the Government's revised proposals it will be useful to recall what the abuses are with which it is desired to deal. They are briefly as follows :—

(1) In regard to *firms*—

(*a*) by different combinations with fictitious partners, several bogus unregistered firms, the ownership of which is *really* identical, may be created, each of which is thus assessed to income-tax and super-tax separately, whereas their combined income should be assessed together. This device reduces the rates of tax while for super-tax each such firm also gets a separate allowance of Rs. 50,000 ;

(*b*) by the creation of a fictitious registered firm assessment to income-tax and super-tax on each alleged partner's share is ultimately secured at the personal rate of such partner, instead of assessment on the real proprietor at the rate appropriate to the entire income of the " firm " together with his income from any other sources ;

(*c*) in the latter case (*b*) also, as many initial allowances of Rs. 50,000 are secured for super-tax as there are " partners " and these combined allowances may wipe out the income liable to super-tax altogether.

(2) In regard to *bogus companies*—by the formation of bogus private companies virtually controlled by one man (*a*) taxation to super-tax is secured at the flat rate of one anna instead of at the graduated rate ; (*b*) profits are allowed to accumulate and instead of being distributed as dividends are transferred to the person controlling the company from time to time as may be necessary in the form of " loans " on which

no interest is paid and which are never intended to be repaid. The recipient avoids paying super-tax on such loans. Or—again—the so-called company may go into liquidation and 'distribute' its assets. No tax would be leviable on assets so distributed.

8. So far as *bogus firms* are concerned, the object to be attained is, speaking broadly, to prevent the splitting up of what is really the income of one individual into several parts, on each of which a separate assessment is secured either by multiplication of bogus unregistered firms or by multiplication of dummy partners in a bogus registered firm. Equitably such an individual should be assessed on his share of the combined income of all the so-called firms or on the income of all the so-called partners as the case may be.

9. So far as *bogus companies* are concerned, this same device of splitting up what is really the income of an individual has to be dealt with, if possible. But the main object to be secured is to prevent an individual evading super-tax at the graduated rate on what is really his private income by creating companies, nor for any legitimate purpose, not that is, to secure the advantages of limited liability, corporate finance and so forth that the law confers on companies, but merely to evade taxation.

To secure these objects, what is required, put briefly and somewhat crudely, is evidently to take power to declare that in certain cases a "firm" is not a firm, that in certain cases a "partner" is not a partner and that in certain cases a company is not a "company," and to provide, where this has been done, that the shares of the persons who really own the alleged firms or companies in the profits of such firms or companies, whether distributed or not, shall be treated for the purposes of assessment as part of the total income of such persons. If an individual has a share in several alleged firms or companies, what is required is that he should be assessed on the aggregate of his shares in the profits of all those firms and companies together with his other income. Finally it is necessary to take power to ignore dummy partners and attribute their alleged shares to the real owners.

10. Having explained what is required and why it is required, I am now to outline the means that the Government of India propose to adopt to secure the ends in view. It will be noted from what follows that the Government of India propose to take advantage of the recent creation by the Income-tax Amendment Act, 1924, of a new class of assessees, namely, "associations of individuals other than a firm, company or Hindu undivided family".

11. To meet the difficulty in the case of firm, it is first proposed to insert in the Act a definition of "firm." A firm would be defined as a firm within the meaning of section 239 of the Indian Contract Act, 1872, with the further condition that there must be at least 2 partners authorised to bind the firm by their action. Any alleged partnership or firm which does not satisfy these conditions will be treated as an association of individuals. It is next proposed to insert a provision to the effect that where any association of individuals formed for the purpose of carrying on business is under the control of a single member that is where only one member has power to bind the body as a whole by his acts, the assessing authority shall have discretion to include the shares in its profits to which each member is entitled in the total income of such member, for the purpose of assessing him to income-tax and super-tax. The association as such will then not be liable to income-tax or super-tax. The Income-tax officer's decision on this point will be subject to appeal to the Assistant Commissioner, and to revision by the Commissioner of Income-tax.

12. It will be observed that the proposed amendment does not contain any sweeping or controversial provision, ruling out the possibility of a wife being a partner with her husband, or a son being a partner with his father, and so forth. If a business is in effect the property of all the members of a Hindu undivided family, the assessee will be the Hindu undivided family, and will be in no way affected by the proposed amendments.

13. It may be thought that the proposed amendments will not go far to remedy the existing abuses so far as they relate to the creation of bogus firms. The Government of India believe however that they will constitute a step in

the right direction. They are, for instance, clearly sufficient to prevent any evasion of tax by the creation of so obviously fictitious a firm or "partnership" as the one described in paragraph 2 of the Government of India letter quoted above. I am to add that the Government of India would welcome any suggestions that your Chamber may be in a position to offer for more effective legislation on this particular point.

14. Turning to the question of companies, it is in the first place intended to limit the proposed legislation to companies which (*a*) restrict the right to transfer shares or (*b*) limit the number of members exclusive of employees to 50, or (*c*) do not issue any invitation to the public to subscribe to their shares or debentures, or (*d*) are under the control of not more than 7 members, *i.e.*, in which, for example, the majority of the voting power or shares is in the hands of seven persons or their near relatives or nominees.

It will be observed that the existence of *any one* of these criteria will be sufficient to bring a company within the scope of the amendment. It is not necessary to bring a company within the scope of the amendment that all these criteria should co-exist. Criteria (*a*) to (*c*) form the definition of a Private Company in the Companies Act. If the application of the new section were restricted to companies that satisfied all these 3 conditions it would be confined to "private companies" which is undesirable, as has been pointed out. Criterion (*d*) was proposed in Mr. Gaskell's letter but the number 7 has been substituted for 5 as suggested in some of the replies to that letter.

It will of course be necessary for the purpose of criteria (*b*) and (*d*), as in the original proposals, to add a provision that in computing the number of shareholders referred to, trustees or nominees of other shareholders, employees and certain close relatives of other shareholders should be excluded.

15. It is next proposed to give the assessing authorities precisely the same discretion (subject to the same remedies) in regard to the assessment of the profits of such companies as has been proposed above in regard to the assessment of bogus firms—that is—discretion not to assess the Company

as an entity but to include the share in its profits due to each member, and whether distributed or not, in that member's total income.

16. I am to say that the Government of India would welcome a full expression of the views of your Chamber in regard to these proposals. They would be glad to know whether the present proposals appear to your Chamber to be preferable to those previously put forward, and finally they would welcome any criticisms or suggestions that may be helpful in dealing with the subject. The Government of India do not doubt that your Chamber will sympathise generally with the desire of the Government to check the evasion of tax by the creation of fictitious partnerships and companies.

17. In some of the replies received to the Government of India letter No. 196-S., dated 23rd July 1923, a doubt was expressed whether this evil had actually assumed any serious proportions but the information at the disposal of the Government of India indicates that the amount of revenue already lost owing to devices of this kind is considerable and is likely to increase. It is obviously undesirable to allow this evil to grow. As no doubt your Chamber will realise, evasion by such means is extremely unfair to other tax-payers. The necessity for legislation was in fact brought to the notice of the Government by members of the commercial community, who laid stress upon this point of view, as was mentioned in Mr. Gaskell's letter.

18. Finally, I am to ask that the Government of India may be favoured with a reply to this letter as early as the complexity of the subject and its full consideration permit, since it is desirable to introduce legislation in the September Session of the Legislature, if possible.

No. 2078-202 of the 4th September 1924.

From the Chamber to the Government of India, Finance Department (Central Revenues), Simla.

I am directed to acknowledge the receipt of your letter, No. 2214, dated 7th June 1924, and its accompaniment, with further reference to the proposed amendment of the Indian

Income-tax Act, 1922, with a view to prevent the avoidance of the income-tax and super-tax in certain cases by the formation of bogus firms and private companies.

2. In a previous letter, No. 196-S., dated 23rd July 1923, the Government of India invited the opinion of this Chamber, in common with other Chambers of Commerce and certain public bodies, on certain tentative suggestions which had been put forward in the above regard and my Committee understand that they are now asked to consider certain revised proposals, outlined at length in your letter under reply, which Government have drafted after examination of the replies received to the previous reference.

3. My Committee have carefully examined the revised proposals in the light of your explanation of the abuses which they are intended to remedy and I am to say that so long as a satisfactory form of final appeal to an authority above, and distinct from, the revenue authorities themselves, *e.g.*, a High Court judge in Chambers, can be provided my Committee are prepared to accept the proposals in regard to firms as being a reasonable and equitable solution of the difficulty.

4. While, however, my Committee fully appreciate and sympathise generally with the desire of Government to check the evasion of tax by the formation of fictitious companies as well as firms their examination of the position in the former regard leads them reluctantly to the view that the difficulties in the way of accomplishing that end by means of the proposals under reference are insuperable and the majority of my Committee feel that in the circumstances Government will be well advised to abandon their proposals so far as companies are concerned more especially as the collection of super-tax from companies—a procedure which is not adopted in the United Kingdom—may reasonably be regarded as some provision in itself against the evasion of the tax by private individuals in their personal capacities.

5. Many of the difficulties to which my Committee refer are set forth in your letter and are not in their opinion adequately disposed of in the course thereof but I am to cite in

particular the impossibility of providing in the case of companies any satisfactory form of appeal. Such appeals, in the case of companies, would not be concerned so much with questions of fact (as in the case of firms) as with questions of expediency and the majority of my Committee maintain that none except those responsible for, and in close touch with, the working of a company can really form a just opinion as to the amount which may prudently be distributed in dividends. Interference by Government in this respect, apart from the fact that it cannot be in the latter's interest to hinder in any way the accumulation of reserves, may have the most undesirable results, as past experience has most clearly shown, and the inevitable tendency would be, moreover, for such interference to occur at the most dangerous times, *viz.*, in periods of large profits resulting from a boom which had raised prices to such dangerous levels as to necessitate the observance of a very conversative policy in regard to dividends in view of the probability of an equally serious slump occurring in the near future.

INDIAN (SPECIFIED INSTRUMENTS) STAMP ACT, 1924.

ACT No. XIII OF 1924.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor General on the* 13*th June*, 1924.)

An Act to provide for the modification of certain provisions of the Indian Stamp Act, 1899, in their application to certain promissory notes and other instruments.

Whereas it is expedient to provide for the modification of certain provisions of the Indian Stamp Act, 1899, in their application to certain promissory notes and other instruments; It is hereby enacted as follows :—

Short title and extent.

1. (*1*) This Act may be called the Indian (Specified Instruments) Stamp Act, 1924.

(*2*) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

Definitions.

2. In this Act,—

(*a*) "instrument to which this Act applies" means—

(*i*) any instrument mentioned in Article No. 19, No. 36, No. 37 or No. 52 in Schedule I to the Indian Stamp Act, 1899, or II of 1899.

(*ii*) any promissory note payable on demand for an amount exceeding two hundred and fifty rupees,

which has been executed in British India at any time after the 30th day of September, 1923, and before the 1st day of April, 1924, and which has been stamped in such a manner that it would have been duly stamped for the purposes of the Indian Stamp Act, 1899, if the Indian Stamp (Amendment) Act, 1923, had not been passed; and II of 1899 XLIII of 1923.

(*b*) "section" means a section of the Indian Stamp Act, 1899. II of 1899.

Application of certain provisions of Act II of 1899.

3. (*1*) No exception or restriction in respect of promissory notes contained in clause (*a*) of the proviso to section 35 or (in sub-section (*1*) of section 40 or in section 41 shall be deemed to apply in respect of any promissory note which is an instrument to which this Act applies.

(*2*) For the purpose of the application of clause (*a*) of the proviso to section 35 and of sub-section (*1*) of section 40 to instruments to which this Act applies, nothing therein contained shall be deemed to require or authorise the imposition of any penalty in respect of any such instrument.

(*3*) Every instrument to which this Act applies shall be deemed to have been duly stamped for the purposes of section 62.

(*4*) Where, before the commencement of this Act, any sum has been recovered in respect of any instrument to which this Act applies, by way of fee under sub-section (*1*) of section 32, or by way of penalty under the proviso to section 35 or under sub-section (*1*) of section 40, or by way of fine under section 62, the person from whom such sum has been recovered shall be entitled to a refund thereof.

REGISTRATION AND PROTECTION OF TRADE UNIONS IN INDIA.

No. 5095 of the 19th September, 1924.

From the Officiating Director, Labour Office, Bombay, to the Chamber.

Under instructions from the Home Department of this Government I have the honour to send you a copy of a letter from the Government of India, Department of Industries and Labour, No. L-925, dated the 30th August 1924, together with a copy of a Bill to Provide for the registration of Trade Unions and in certain respects to define the law relating to Trade Unions in British India; and to request you to furnish me (for communication to Government) with the views of your Chamber generally on the subject matter of the Bill, or specifically on individual clauses of the Bill showing what modifications, if any, you desire to suggest. I am to request you to send me the statement of your views not later than the 20th October 1924.

No. L.-925 of the 30th August 1924.

From the Government of India, Department of Industries and Labour, Simla, to all Local Governments and Administrations.

Trade Union Legislation.

I am directed to refer to this Department's letter No. L-925, dated the 12th September 1921, and to the reply sent by your Government to it. The Government of India have now examined the replies received to that letter from Local Governments and the numerous opinions expressed by employers' and workers' associations throughout the country. They have already in the Legislative Assembly, assented to the view that a measure of the kind now under discussion should be introduced in the Central Legislature, and the Trade Union Bill enclosed has accordingly been prepared, after consideration of the replies and opinions received, with a view to introduction in the Legislative Assembly. It is not intended in this letter to discuss in detail the provisions of the draft bill, but I am desired to make the following remarks on some of its principal features.

2. In paragraph 15 of Mr. Chatterjee's letter referred to above, the Government of India suggested that the registration of Trade Unions should be optional and not compulsory. This is a question on the settlement of which the whole character of the Bill depends. The replies of Local Governments exhibit an acute division of opinion on the point, but, in the view of the Government of India, optional registration affords the only sound basis for legislative action. The main anxiety of many of the advocates of compulsory registration appears to be to place restrictions on trade unions. But the object which the Government of India have consistently had in mind has been to grant to trade unions a position in the eyes of the law which shall be at once definite and privileged, and while such a position must be attended by limitations in the interests not only of the body politic but of trade union members themselves, it appears to the Government of India to be as unnecessary as it would be unwise to impose general restrictions on combinations for trade purposes. Compulsion necessarily involves penalties for evasion, and if registration is to be compulsory, an attempt must be made to ensure that those who fail to register are suitably punished. This would mean the introduction of Legislation on lines attempted in England a century ago, but long abandoned there and now generally regarded as inequitable and unjust. The Government of India have therefore reached the conclusion that registration must be optional, and that trade unions should be given every reasonable inducement to register. They propose, accordingly, to confine the privileges conferred by the Act to registered unions. Unregistered unions will be left, both as regards privileges and obligations, in their present position.

3. In addition, therefore, to making provision for the registration of trade unions, the Bill aims at conferring upon registered trade unions certain definite privileges. These privileges include a considerable measure of immunity from civil suits and criminal prosecutions directed against trade unions and their members. Under the existing law, officers and members of a trade union who, in order to further a strike, induce workmen to break their contracts with their employers can be sued in the Civil Courts and may in certain circumstances be liable to criminal prosecution. The Bill now drafted protects them from these risks. As regards immunity from criminal

prosecution, the only question is that of conferring protection from the law relating to conspiracy. This has been effected by the introduction of a clause modifying the operation of section 120-B of the Indian Penal Code in respect of trade unions and their officers and members. Clause 17 (1), which is taken from section 3 of the British Trade Disputes Act, 1906, gives protection from civil suits. The Government of India consider it necessary also to modify the operation of the law of agency, in such a manner as to give Trade Union funds some protection from liability for tortious acts committed by persons acting on their behalf. Clause 17 (2) which has been inserted in the Bill with this object follows the lines suggested in paragraph 26 of this Department's letter No. L-925 of 12th September 1921. While some replies have criticized this proposal on the ground that it confers too large a measure of immunity on Trade Unions, a few replies, which favour the adoption of section 4 (1) of the British Trade Disputes Act of 1906, have expressed the view that the clause does not go far enough. The proposal embodied in the draft Bill has received a large measure of support and in the opinion of the Government of India will command general acceptance.

4. The question of the extent to which agreements between members of a trade union should be enforceable was touched upon in paragraphs 9 and 10 of this Department's letter No. L-925 of 12th September 1921. The provisional views of the Government of India, after considering the replies received, are embodied in clause 18 of the draft Bill, which represents a compromise between extreme views. The effect of this clause, if adopted, will be that while members of a trade union could not be forced by a suit to strike or to refuse to strike, or to accept any agreed conditions of work, agreements such as those regarding the payment of subscriptions and the payment of benefits under the trade union rules will be enforceable in the Civil Courts.

5. It will be observed that no direct restrictions have been placed in the draft Bill on the objects which a trade union may pursue. It will, of course, be within the discretion of the registrar to refuse registration to an organization which does not propose to include *bona fide* trade union objects, as the privileges conferred on trade unions cannot be extended to any

organization which chooses to claim that title. But while a trade union can include among its objects aims not strictly germane to trade unionism, care has been taken to prevent the dissipation of trade union funds on such objects. The question of the inclusion of political objects among those upon which funds can be expended has received careful consideration, and following the great majority of the replies received, the Government of India have decided to exclude such objects from the list. This will not prevent trade unions or their leaders from advocating political policies, but it will ensure that funds contributed primarily for trade union purposes are not expended on causes in which the bulk of the members have little interest. If any sections of employers or employed wish to form an organization for political purposes, and to raise subscriptions for that purpose, there is nothing to prevent their doing so, but there appears to be no strong reason for conferring in such cases privileges designed to protect organizations of an essentially different type.

6. It is of importance, if trade unions are to develop along healthy lines, that the interests of the members should be adequately safeguarded. It is essential therefore that those who join and who subscribe to such association should have some guarantee that their rights and their investments will be properly protected. In the case of other corporate bodies recognized by law, precautions are taken to ensure that the members and the public are placed in possession of adequate information regarding their financial transactions. The fact that the average worker in this country is ill-educated increases the necessity for such precautions in the case of trade unions. Provision is accordingly made for a regular audit of the funds of the union. The Government of India are convinced that those who are honestly endeavouring to forward the trade union movement in this country will welcome such a provision.

7. But the interests of the members in their own unions should not be purely financial. No trade union, however, sound its financial position, can be regarded as healthy which is not supported by the active interest of the members in its affairs. Trade Unionism is based on democratic ideals and a

union which is conducted on behalf of the workers by men who have no share in their work or their position loses one of the essential features of trade unionism. The men conducting it may be animated by the highest motives and controlled by principles of integrity and unselfishness, but if they endeavour to control rather than to guide the union, they run the risk of converting it from a trade union into a philanthropic society. At the same time, the Government of India cannot accept the view of those who suggest that participation in the organization of a union should be confined to those working in the industry concerned. Few workmen in Indian industry have the education necessary for the complete control of a union, and it has been shown on more than one occasion that the fear of victimization which is partly responsible for the presence of the "outsider" in trade unions is not altogether unjustified. The Government of India have therefore reached the conclusion that it would be unwise to exclude outsiders from the executive of a union, but that in the interests of trade unions themselves, a majority of the executive should belong to the industry concerned. This will not of course necessarily ensure that the workers exercise effective control of the executive, but it will assist in securing to a certain number of workers an education in trade union methods, and it may give the members generally a knowledge of and an interest in the union's affairs, of which they might otherwise be deprived.

8. In conclusion, I am to refer to the subject of picketing. In their previous letter, the Government of India discussed the possibility of making the executive of trade unions responsible for the prevention of the issue of orders authorizing picketing in any form. This suggestion has received some support, but the objections to it appear to have considerable force. The experience of the last few years has not revealed any urgent necessity for imposing a general restriction on picketing. Those trade unionists who are willing to confine picketing to systematic persuasion would have reason to resent further limitations on their powers; those in whose hands it degenerates into intimidation can be dealt with by the ordinary criminal law. Provisionally, therefore, the Government of India have decided to include no provisions relating to picketing.

9. In conclusion, I am to state that the Government of India are anxious that full publicity should be given to the proposals now made. They are themselves taking steps to publish this letter and the draft bill in the press, and it is their intention to introduce the bill in the Legislative Assembly, with any modifications that may be rendered necessary by the criticisms received, in the ensuing Delhi Session. I am, therefore, to request that the views of the Local Government may be sent so as to reach the Government of India not later than the 30th November 1924. The Government of India recognize that the time allowed for the consideration of a measure of this kind is very short, but the subject has already been freely canvassed since the issue of this Department's letter of the 12th September 1921, and the Government of India earnestly hope therefore that it may be possible to give a considered opinion within the time fixed.

A

BILL

TO

Provide for the registration of Trade Unions and in certain respects to define the law relating to registered Trade Unions in British India.

WHEREAS it is expedient to provide for the registration of Trade Unions and in certain respects to define the law relating to registered Trade Unions in British India ; It is hereby enacted as follows :—

CHAPTER I.

Preliminary.

1. (1) This Act may be called the Indian Trade Unions Act, 192

Short title, extent and commencement.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.

2. In this Act, unless there is anything repugnant in the subject or context,—

Definitions.

(*a*) " executive" means the body, by whatever name called, to which the management of the affairs of a Trade Union is entrusted ;

(*b*) " officer," in the case of a Trade Union, includes any member of the executive thereof, but does not include an auditor ;

(*c*) " prescribed " means prescribed by regulations made under this Act ;

(*d*) " registered office " means that office of a Trade Union which is registered under this Act as the head office thereof ;

(*e*) " registered Trade Union " means a Trade Union registered under this Act ;

(*f*) " Registrar " means a Registrar of Trade Unions appointed by the Local Government under section 3, and " the Registrar," in relation to any Trade Union, means the Registrar appointed for the province in which the head or registered office, as the case may be, of the Trade Union is situated ;

(*g*) " trade dispute " means any dispute between employers and workmen or between workmen and workmen or between employers and employers which is connected with the employment or non-employment, or the terms of employment or the conditions of labour, of any person ; and

(*h*) " Trade Union " means any combination, whether temporary or permanent, formed primarily for the purpose of regulating the relations between workmen and employers or between workmen and workmen or between employers and employers, and includes any federation of two or more Trade Unions.

CHAPTER II.

Registration of Trade Unions.

Appointment of Registrars.

3. Each Local Government shall appoint a person to be the Registrar of Trade Unions for the province.

Mode of registration.

4. Any seven or more members of a Trade Union may, by subscribing their names to the rules of the Trade Union and by otherwise complying with the provisions of this Act with respect to registration, register the Trade Union under this Act.

Application for registration.

5. (1) Every application for registration of a Trade Union shall be made to the Registrar and shall be accompanied by a statement of the following particulars, namely :—

(*a*) the names of the members making the application ;

(*b*) the name of the Trade Union and the address of its head office ;

(*c*) a list of the titles, names, ages and occupations of the officers of the Trade Union ;

(*d*) a copy of the rules of the Trade Union ; and

(*e*) such further particulars as may be prescribed.

(2) Where a Trade Union has been in existence for more than one year before the making of an application for its registration, there shall be delivered to the Registrar, together with the application, a general statement of the assets of the Trade Union and of all receipts and expenditure of the Trade Union during the preceding year, prepared in such form and containing such particulars as may be prescribed.

Provisions to be contained in the rules of a Trade Union.

6. A Trade Union shall not be entitled to registration under this Act, unless the executive thereof, is constituted in accordance with the provisions of this Act and the rules thereof provide for the following matters, namely :—

(*a*) the name of the Trade Union ;

(*b*) the whole of the objects for which the Trade Union has been established ;

(*c*) the whole of the purposes for which the funds of the Trade Union shall be applicable, all of which purpose shall be purposes to which such funds are lawfully applicable under this Act ;

(*d*) the maintenance of a list of the members of the Trade Union ;

(*e*) the conditions under which any member shall be entitled to any benefit assured by the rules and under which any fine or forfeiture may be imposed on the members ;

(*f*) the manner in which the rules shall be amended, varied or rescinded ;

(*g*) the manner in which the members of the executive and the other officers of the Trade Union shall be appointed and removed, and the scales of salary, allowances and expenses to which they shall respectively be entitled ;

(*h*) the safe custody of the funds of the Trade Union and an annual audit, in such manner as may be prescribed, of the accounts thereof ;

(*i*) the right of every officer and member of the Trade Union to inspect, either by himself or by some person authorised by him in writing in this behalf, the account books of the Trade Union and the list of the members thereof ; and

(*j*) the manner in which the Trade Union may be dissolved.

Power to call for further particulars.

7. (1) The Registrar may, for the purpose of satisfying himself that any application complies with the provisions of section 5 or that the Trade Union is entitled to registration under section 6, call for such further information as he thinks fit, and may refuse to register the Trade Union until such information is supplied.

(2) If the name under which a Trade Union is proposed to be registered is identical with that by which any other existing Trade Union has been registered or, in the opinion of the Registrar, so nearly resembles such name as to be likely to deceive the public or the members of either Trade Union the Registrar shall require the persons applying for registration to alter the name of the Trade Union stated in the application, and shall refuse to register the Union until such alteration has been made.

Registration.

8. The Registrar, on being satisfied that the Trade Union has complied with all the requirements of this Act in regard to registration, shall register the Trade Union by entering in a register, to be maintained in such form as may be prescribed, the particulars relating to the Trade Union contained in the statement accompanying the application for registration.

Certificate of registration.

9. The Registrar, on registering a Trade Union under section 8, shall issue a certificate of registration in the prescribed form which shall be conclusive evidence that the Trade Union has been duly registered under this Act.

Cancellation of registration.

10. A certificate of registration of a Trade Union may be withdrawn or cancelled by the Registrar—

(*a*) on the application of the Trade Union to be verified in such manner as may be prescribed, or

(*b*) if the Registrar is satisfied that the certificate has been obtained by fraud or mistake or that the Trade Union has ceased to exist or has wilfully contravened any provision of this Act or allowed any rule to continue in force which is inconsistent with any such provision or rescinded any rule providing for any matter provision for which is required by section 6 :

Provided that not less than two months' previous notice in writing specifying the ground on which it is proposed to

withdraw or cancel the certificate shall be given by the Registrar to the Trade Union before the certificate is withdrawn or cancelled otherwise than on the application of the Trade Union.

Appeal.

11. Any person aggrieved by any refusal of the Registrar to register a Trade Union or by the withdrawal or cancellation of a certificate of registration may, within such period as may be prescribed, appeal to the Local Government or to such authority as it may appoint in this behalf.

Registered office.

12. All communications and notices to a registered Trade Union may be addressed to its registered office. Immediate notice of any change in the address of the head office shall be given to the Registrar, and the changed address shall be recorded in the register referred to in section 8.

Incorporation of registered Trade Unions.

13. Every registered Trade Union shall be a body corporate by the name under which it is registered and shall have perpetual succession and a common seal with power to acquire and hold both moveable and immoveable property and to contract, and shall by the said name sue and be sued.

Certain Acts not to apply to registered Trade Unions.

14. The following Acts, namely :—

XXI of 1860. (*a*) The Societies Registration Act, 1860.

II of 1912. (*b*) The Co-operative Societies Act, 1912.

V of 1912. (*c*) The Provident Insurance Societies Act, 1912.

VI of 1912. (*d*) The Indian Life Assurance Companies Act, 1912, and

VI of 1913. (*e*) The Indian Companies Act, 1913,

Shall not apply to any registered Trade Union, and the registration of any such Trade Union under any such Act shall be void.

CHAPTER III.

Rights and Liabilities of registered Trade Unions.

Objects on which funds may be spent.

15. The funds of a registered Trade Union shall not be spent on any other objects than the following, namely :—

(*a*) the payment of salaries, allowances and expenses to officers of the Trade Union ;

(*b*) the payment of expenses for the administration of the Trade Union, including audit of the accounts of the Trade Union ;

(*c*) the prosecution or defence of any legal proceeding to which the Trade Union or any member thereof is a party, when such prosecution or defence is undertaken for the purpose of securing or protecting any rights of the Trade Union as such or any rights arising out of the relations of any member with his employer or with a person whom he employs ;

(*d*) the conduct or furtherance of trade disputes on behalf of the Trade Union or any member thereof ;

(*e*) the compensation of members for loss arising out of trade disputes ;

(*f*) allowances to members or their dependants on account of death, sickness or unemployment of such members ;

(*g*) the insurance of members against death, sickness or unemployment ;

(*h*) the provision of educational, social or religious benefits for members, including the payment of the expenses of funeral or religious ceremonies for deceased members or for the dependants of members ; and

(*i*) the upkeep of a periodical published mainly for the purpose of discussing questions affecting employers or workmen as such.

16. No officer or member of a registered Trade Union shall be liable to punishment under sub-section (2) of section 120B of the Indian Penal Code, in respect of any agreement made between the members for the purpose of furthering any such object of the Trade Union as is specified in section 15, unless the agreement is an agreement to commit an offence.

Criminal conspiracy in trade disputes.

XLV of 1860.

17. (1) No suit or other legal proceeding shall be maintainable in any Civil Court against any officer or member of a registered Trade Union in respect of any act done by him in contemplation or furtherance of a trade dispute on the ground only that such act induces some other person to break a contract of employment or that it is in interference with the trade, business or employment of some other person or with the right of some other person to dispose of his capital or of his labour as he wills.

Immunity from civil suit in certain cases.

(2) No suit or other legal proceeding shall be maintainable in any Civil Court against a registered Trade Union in respect of any act done in contemplation or furtherance of a trade dispute by any person acting on behalf of the Trade Union, if it is proved that such person acted without the knowledge of, or contrary to express instructions given by, the executive of the Trade Union and that the executive has repudiated such act at the earliest opportunity and by all reasonable means and with reasonable publicity.

18. Notwithstanding anything contained in any other law for the time being in force, an agreement between the members of a registered Trade Union shall not be void or voidable merely by reason of the fact that any of the objects of the agreement are in restraint of trade :

Enforceability of agreements.

Provided that nothing in this section shall enable any Civil Court to entertain any legal proceeding instituted for the express purpose of enforcing or recovering damages for the breach of any agreement concerning the conditions on which any members of a Trade Union shall or shall not sell their goods, transact business, work, employ or be employed.

19. Any person who has attained the age of fifteen years may be a member of a registered Trade Union subject to any rules of the Trade Union to the contrary, and may, subject as aforesaid, enjoy all the rights of a member and execute all instruments and give all acquittances necessary to be executed or given under the rules:

Rights of minors to membership of Trade Unions.

Provided that no person who has not attained the age of eighteen years shall be an officer of any such Trade Union.

20. A majority of the total number of the officers of every registered Trade Union shall be persons actually engaged or employed in the industry with which the Trade Union is connected.

Majority of officers to be connected with the industry.

21. Any registered Trade Union may, with the consent of not less than two-thirds of the total number of its members change its name.

Change of name.

22. Any two or more registered Trade Unions may become amalgamated together as one Trade Union with or without dissolution or division of the funds of such Trade Unions or either or any of them, provided that the votes of at least one-half of the members of each or every such Trade Union entitled to vote are recorded, and that at least sixty per cent. of the votes recorded are in favour of the proposal.

Amalgamation of Trade Unions.

23. Notice in writing of every change of name and of every amalgamation, signed, in the case of a change of name, by seven members and by the Secretary of the Trade Union changing its name, and, in the case of an amalgamation, by seven members and by the Secretary of each and every Trade Union which is a party thereto, shall be sent to the Registrar who shall, if he is satisfied that the provisions of this Act in respect of change of name or of amalgamation, as the case may be, have been complied with and, in the case of an amalgamation, that the Trade Union formed thereby is entitled to registration under section 6,—

Notice of change of name or amalgamation.

(*a*) register the change of name in the register referred to in section 8, or

(*b*) register the Trade Union in the manner provided in that section,

and the change of name or amalgamation shall have effect from the date of such registration.

Effects of change of name and of amalgamation.

24. (1) The change in the name of a registered Trade Union shall not affect any right or obligations of the Trade Union or render defective any legal proceeding by or against the Trade Union, and any legal proceeding which might have been continued or commenced by or against it by its former name may be continued or commenced by or against it by its new name.

(2) An amalgamation of two or more registered Trade Unions shall not prejudice any right of any of such Trade Unions or any right of a creditor of any of them.

Dissolution.

25. When a registered Trade Union is dissolved, notice of the dissolution signed by seven members and by the Secretary of the Trade Unions shall, within fourteen days of the dissolution, be sent to the Registrar, and shall be registered by him if he is satisfied that the dissolution has been effected in accordance with the rules of the Trade Union, and the dissolution shall have effect from the date of such registration.

Returns.

26. (1) There shall be sent annually to the Registrar, on or before such date, as may be prescribed, a general statement, audited in the prescribed manner, of all receipts and expenditure of every registered Trade Union during the year ending on the 31st day of March next preceding such prescribed date, and of the assets of the Trade Union existing on such 31st day of March. The statement shall be prepared in such form and shall comprise such particulars as may be prescribed.

(2) Together with the general statement there shall be sent to the Registrar a statement showing all changes of officers made by the Trade Union during the year to which the general statement refers, together also with a copy of the rules of the Trade Union corrected up to the date of the despatch thereof to the Registrar.

(3) A copy of every alteration made in the rules of a registered Trade Union shall be sent to the Registrar within ten days of the making of the alteration.

CHAPTER IV.

Regulations.

Power to make regulations.

27. (1) The Governor General in Council may make regulations for the purpose of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely,

(*a*) the manner in which Trade Unions and the rules of Trade Unions shall be registered;

(*b*) the transfer of registers in the case of any registered Trade Union which has changed its head office from one province to another;

(*c*) the manner in which and the persons by whom the accounts of registered Trade Unions shall be audited;

(*d*) the conditions subject to which inspection of documents kept by Registrars shall be allowed and the fees which shall be chargeable in respect of such inspections; and

(*e*) any matter which is to be or may be prescribed.

Publication of regulations.

28. (1) The power to make regulations conferred by section 27 is subject to the condition of the regulations being made after previous publication.

(2) The date to be specified in accordance with clause (3) of section 23 of the General Clauses Act, 1897, as that after which a draft of regulations proposed to be made will be taken into consideration shall not be less than three months from the date on which the draft of the proposed regulations was published for general information. X of 1897.

(3) Regulations so made shall be published in the *Gazette of India*, and, on such publication, shall have effect as if enacted in this Act.

CHAPTER V.

Penalties and Procedure.

Failure to submit notices or returns.

29. (1) If default is made on the part of any registered Trade Union in giving any notice or sending any statement or other document as required by or under any provision of this Act, every officer or other person bound by the rules of the Trade Union to give or send the same, or, if there is no such officer or person, every member of the executive of the Trade Union, shall be punishable with fine which may extend to five rupees and, in the case of a continuing default, with an additional fine which may extend to five rupees for each week after the first during which the default continues.

(2) Any person, who wilfully makes, or causes to be made, any false entry in, or any omission from, the general statement required by section 26 or in or from any copy of rules or of alterations of rules sent to the Registrar under that section, shall be punishable with fine which may extend to five hundred rupees.

Supplying false information regarding Trade Unions.

30. Any person, who, with intent to deceive, gives to any member of a registered Trade Union or to any person intending or applying to become a member of such Trade Union any document purporting to be a copy of the rules of the Trade Union or of any alterations to the same which he knows, or has reason to believe, is not a correct copy of such rules or alterations as for the time being in force, or any person who, with the like intent, gives a copy of any rules of an unregistered Trade Union to any person on the pretence that such rules are the rules of a registered Trade Union, shall be punishable with fine which may extend to two hundred rupees.

Cognizance of offences.

31. (1) No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence under this Act.

(2) No Court shall take cognizance of any offence under this Act, unless complaint thereof has been made within six months of the date on which the offence is alleged to have been committed.

No. 2764–245 of the 27th November 1924.

From the Chamber to the Officiating Director, Labour Office, Bombay.

I am directed to acknowledge the receipt of your letter No. 5095, dated 19th September 1924, and its accompaniments, in which an expression of the Chamber's views is invited on the subject matter of a draft Bill to provide for the registration of trade unions and in certain respects to define the law relating to trade unions in British India, copy of which was forwarded therewith.

2. The main features of the proposed legislation are set forth briefly in a covering letter from the Government of India to all local Governments and administrations, No. L-925, dated 30th August 1924, and as this question has previously been the subject of a reference to the Chamber, I am in the first instance shortly to explain the attitude adopted by the Committee of the Chamber in 1921 towards the original proposals which have now been modified to the extent indicated in the draft Bill.

3. My Committee understand that the previous reference had its origin in the adoption by the Legislative Assembly, on 1st March 1921, of a resolution recommending the introduction of such legislation as might be necessary for the registration and protection of trade unions in India. The resolution was accepted by the Government of India who subsequently invited the views of the Chamber, through the Bombay Government, upon certain tentative conclusions at which they had arrived with regard to the main requirements of the proposed legislation and, in particular, on the four important divisions into which the subject appeared naturally to fall, namely :—(*a*) the definition of a trade union ; (*b*) the treatment and application of trade union funds ; (*c*) the relative advantages of the compulsory and voluntary systems of registration ; and (*d*) the rights and liabilities of registered

trade unions, with particular reference to picketing. In their reply the Committee of that date expressed considerable doubt as to whether the strength of the trade union movement in India was sufficient to justify the proposed legislation and even whether any definite desire on the part of the workpeople for such associations had yet manifested itself to a degree which called for their statutory recognition. On the assumption, however, that the Government of India were committed to the proposal, the Committee, after stressing the necessity for ensuring that any legislation undertaken in India should be framed primarily with regard to the special conditions obtaining in this country, submitted the following constructive suggestions under the above headings :—

(1) that, if practicable, registration should be compulsory, and not optional as was suggested by the Government of India ;

(2) that statutory provision should be made for the audit and inspection of the funds of the Union by responsible Government officials at regular periods.

(3) that the provisions relating to registration suggested in paragraphs 16 & 18 of the Government of India's letter of that date, which were based on the requirements of the Indian Companies Act in that connection, should be incorporated in the Act and not made by means of rules under the Act ;

(4) that in addition to giving a general definition of the term " trade union " the legitimate aims and objects of trade unions should be specifically enumerated, such as :—

(*a*) the regulation of wages, allowances or remuneration of workers employed or usually employed or to be employed in any industry ;

(*b*) the regulation of hours of employment, sex, age, qualification or status of workers and the mode, terms and conditions of employment ;

(*c*) matters relating to any established custom or usage of any trade or industry affecting the union concerned ;

(*d*) the provisions of benefits to members ;

(5) that the right to include under (4) above the utilisation of the funds of the union for political purposes on conditions equivalent to those prescribed in the English Act of 1913, as was suggested by the Government of India, should be withheld for the time being in view of the difference between the conditions obtaining in India and elsewhere in that respect;

(6) that election to the managing body, or executive, of a registered union should be by ballot of all the working members and that a majority of that body should consist of past or present working members;

(7) that employers should be entitled to insist on interviewing the whole of such managing body when collective bargaining is in progress.

The Bill under reference has been prepared by the Government of India, after consideration of the replies and opinions received in connection with the above reference, with a view to its introduction in the Legislative Assembly in pursuance of the undertaking in that behalf implied in its acceptance of the Legislative Assembly's resolution.

4. When considering the present proposals in the light of their predecessors' reply to the original reference, my Committee are impressed in the first instance by the extent to which the experience gained during the intervening period has justified the 1921 Committee's fears regarding the premature character of the legislation. At no previous period have the conditions of labour received such attention in this country, both in the way of legislative enactments and social service, and the trade union movement might reasonably have been expected to have displayed similar activity, particularly in this Presidency, where it has been afforded peculiar opportunities for development and enjoyed the advantages of association with a special department of Government. On the contrary, however, the periodical returns published in the Labour Gazette, so far from testifying to an increase in the number and financial stability of the existing unions actually reflect a progressive decrease under both headings while the bulk of the operatives in the premier industry of the Presidency still remain outside the movement. Side by side with this marked diminution in the interest taken by the workpeople in the general principles underlying the formation of trade unions, and possibly in consequence thereof, the same period has witnessed an extension of the control over the affairs of such unions as already exist on the part of men who have no share in their work or position to a degree which has robbed the unions concerned of any representative character which they might otherwise have possessed and at the same time prejudiced

their position when collective bargaining or strike negotiations are in progress. Having regard to all the above considerations, the importance of which receives no recognition in the Government of India's proposals, my Committee are still of the opinion that the proposed legislation is premature, but in view of the extent to which the Government of India are committed to the introduction of such legislation in some form they have endeavoured, in the following paragraphs, to suggest various means by which the more obvious difficulties and dangers of the position may be overcome. As moreover they understand that many of the proposals embodied in the draft Bill are still of a provisional character, for purposes of convenience they have grouped their observations under the four main headings cited in the previous paragraph, and have refrained from detailed criticism of the relative clauses as being beyond the scope of the present enquiry.

5. *Definition of a Trade Union.*—My Committee regret that the Government of India have not seen fit to adopt their previous suggestion in this connection, which was endorsed by the Committee of the Chamber, namely, that the general definition of the term "trade union" should be rendered more precise by the specific enumeration of the legitimate aims and objects of such unions. No particular reason has been advanced for this important departure from the original proposals and my Committee will have occasion to refer to the question again in connection with the list of objects upon which it is proposed to permit the expenditure of trade union funds. *Prima facie*, however, it appears to them that to impose restrictions upon the expenditure of trade union funds to the extent contemplated in the Bill and at the same time to allow the trade unions the utmost freedom in the prosecution of their activities, many of which will presumably involve the expenditure of funds, from whatsoever source derived, is to create from the outset a situation which will contain the germs of constant irritation and friction. Moreover, it is always easier to withdraw direct restrictions of the above nature than to impose them and having regard to the fact that the main object of the measure is to promote the development of trade unionism in India along healthy lines, my Committee maintain that the legitimate aims and objects of

trade unions should be prescribed in the Bill in the manner originally proposed. In particular, they consider that political objects, to be carefully and exhaustively defined, should be specifically excluded from such a list.

In other respects the general definition contained in clause 2 (*h*), which is presumably intended to combine those given in the English Acts of 1876 and 1913, may be accepted although it will necessarily require amendment if it is subsequently decided to make registration compulsory.

6. *The treatment and application of trade union funds.*—As I have already stated my Committee are not disposed to accept the necessity for the differentiation between the general aims and objects of a trade union and the objects on which its funds shall alone be expended but so far as the list of the latter given in Clause 15, and the relative provisions relating to audit, etc., are concerned the rights of members appear to be adequately safeguarded. My Committee would however have preferred that the Bill should contain a provision requiring the appointment of a trustee or trustees as is the case in England under the statutory rules. In the absence of such a provision in the Bill my Committee presume that the property of the union will be vested in the name of an official on behalf of the union or of the union itself and in the present state of trade unionism in this country there are many obvious objections to such a procedure.

7. *The relative advantages of the compulsory and voluntary systems of registration.*—As is clearly indicated in the Government of India's letter grave differences of opinion exist on this point and while my Committee adhere to the views expressed by their predecessors in this connection, they appreciate the force of many of the considerations which have led the Government of India to the conclusion that optional registration affords the only sound basis for legislative action. At the same time they do not think that the practical objections to compulsory registration, which are the only arguments against it they are disposed seriously to consider, are insuperable and although the privileges conferred by the Bill on registered unions would appear to be sufficiently attractive to ensure recognition of all responsible unions they would urge the necessity for immediate recourse to compulsion

should this prove not to be the case, as they have reason to believe that the proposals are not so favourably regarded in other quarters. On general grounds my Committee consider that the case for compulsory registration requires no emphasis for if, as it is maintained, the proposed legislation is intended mainly to advance and protect the interests of the vast body of illiterate workpeople and imposes no unreasonable restrictions upon the activities of registered unions, no body of men have a greater claim to such protection and advancement than the members of those unions the executive of which, for reasons known only to themselves but which can be hazarded, prefer to remain outside the scope of the Bill. In other words the interests of employers and genuine workpeople alike demand that the benefits of the Bill should be accessible to even the most illiterate sections of the workpeople and that it should not be left to irresponsible agitators who, by their plausibility and unscrupulous methods, may have succeeded in attracting the attention and money of a particular gullible section of the community, to decide whether it is to their advantage to accept the privileges conferred by registration under the Act.

As regards the detailed provisions relating to registration which are comprised in Chapter II of the Bill, my Committee are prepared, subject to their remarks in the two preceding paragraphs, to accept the clauses but they think that Clause 19 (*b*) could with advantage be so amended as to enable the Registrar to suspend or cancel certificates of registration upon production of definite evidence that the executive of a union is unable to control its members though they presume that in such cases it would inevitably also contravene sooner or later some provisions of the Act. They further consider that the enjoyment of the benefits of membership of registered unions should be confined to persons who have been engaged in that particular trade for a reasonable period, say 3 years, and who are over 18 years of age, instead of 15 years as is suggested. It also appears desirable that the rates of subscription should be embodied in the statement furnished to the Registrar under clause 5 (1).

8. *The rights and liabilities of Trade Unions registered under the Act.*—My Committee are not sufficiently acquainted with

either the criminal or the civil law of the country, to appreciate fully the nature of the protection which is to be afforded in this connection but they would oppose on general grounds any attempt being made to confer any special immunity upon either the officers or members of a registered union which is not essential for the proper performance of its functions as laid down in the Act. In particular they consider that the close connection which in the past has been found to exist between the activities of political agitators and industrial unrest even in England, a tendency which is likely to be accentuated in this country on account of the absence of control or direction on the part of the so-called labour leaders which has been so prominent a feature of recent strikes, calls for more serious recognition than it appears to receive in the Government of India's proposals. In this connection also my Committee desire to emphasise the desirability of proceeding with the utmost caution during the initial stages as privileges once conferred and enjoyed cannot be withdrawn, without recourse to extended and costly litigation, or at least creating an atmosphere of suspicion and distrust which is equally fatal to the successful working of the necessarily complicated machinery of the Act.

9. *Picketing.*—Although the question of picketing is actually covered by the provisions relating to the rights and liabilities of registered trade unions which are discussed in the preceding paragraph, the importance which it assumes in the special conditions obtaining in this country renders its consideration desirable in somewhat greater detail. The English law on the subject is embodied in section 7 of the Conspiracy and Protection of Property Act of 1875, read with section 2 of the Trades Disputes Act of 1906, but it is understood that considerable difficulty has been experienced in enforcing these provisions, which difficulty would be intensified under Indian conditions. On the other hand the Trades Disputes Act does not repeal other statutes and trade union officials have been fined for persuading sailors not to embark in contravention of the Merchant Shipping Act. Nor does it protect officials committing illegalities other than those to which it expressly refers, or in circumstances other than those indicated, and recognised authorities appear to contemplate the possibility of the immunity from legal

proceedings " being limited to acts committed by a trade union in the exercise of its specifically trade union functions, or for the statutory objects as defined by the Act, and not to Acts which the Courts might hold to be beyond its legitimate scope".

Having regard to the somewhat indeterminate position of the English law in this respect—and in this connection it will be observed that the omission from the Bill of any definition of the " statutory objects " of registered unions renders its application to the Indian legislation even more impracticable—the Government of India have decided against any attempt being made to render the executive of trade unions responsible for the prevention of the issue of orders authorising picketing in any form, which was contemplated in their original proposals. The Bill accordingly contains no provisions relating to picketing and while my Committee deprecate the decision, they are unable to suggest any means whereby the object in view may be achieved consistently with the legislative sanction to legitimate trade union activities for which the Bill expressly provides. As however the Government of India justify their action by the definite assertion that intimidation, as opposed to systematic persuasion of a peaceful nature, can be dealt with by the ordinary criminal law, my Committee hope that the Bombay Government will report fully on the efficacy of the measures taken by them in connection with the disturbances arising out of the picketing of liquor shops in 1921, with particular reference to the Home Member's statement in the Bombay Legislative Council on the 28th July 1921 and the subsequent orders issued by the Chief Presidency Magistrate in December of the same year under Section 144 of the Criminal Procedure Code.

INDUSTRIAL DISPUTES BILL.

Bill No. XV of 1924.

A Bill to provide for enquiry into and settlement of trade disputes.

WHEREAS it is expedient to provide for enquiry into and settlement of trade disputes; and whereas the previous sanction of the Governor General required by sub-section

(3) of section 80-A of the Government of India Act has been obtained for the passing of this Act: It is hereby enacted as follows:—

Short title. 1. This Act may be called the Bombay Industrial Disputes Act, 192 .

Extent. 2. It extends to the whole of the Bombay Presidency including Sind.

Commencement. 3. It shall come into operation in the first instance in the cities of Bombay and Ahmedabad, but the Governor in Council may, by notification in the *Bombay Government Gazette*, direct that it shall come into operation in any other local area on such date as may be specified in the notification.

Definitions. 4. In this Act, unless there is anything repugnant in the subject or context—

(*a*) "trade dispute" means any dispute or difference between employers and workmen or between workmen and workmen connected with the employment or non-employment, or the conditions of labour, or the terms of employment of any person;

(*b*) "workman" means any person who has entered into or works under a contract with an employer whether the contract be by way of manual labour, clerical work, or otherwise, be expressed or implied, oral or in writing, and whether it be a contract of service or of apprenticeship or a contract personally to execute any work or labour, but does not include any person working in the capacity of a member of His Majesty's forces or employed by the Government of India or a local Government.

Part I—Courts of Enquiry.

Enquiry into trade disputes. 5. Where the Governor in Council is satisfied that a trade dispute exists or is apprehended, he may refer any matters appearing to be connected with or relevant to the trade dispute, to a court of enquiry, appointed for the purpose of such enquiry: and such court shall, either in public or in private,

enquire into the causes and circumstances of such trade dispute and the matters referred to it and shall submit a report thereon to the Governor in Council.

Court of Enquiry.

6. (1) A Court of Enquiry appointed under the last preceding section shall consist of a chairman and of such number of members as the Governor in Council sees fit to appoint, or may, if the Governor in Council thinks fit, consist of one person appointed by the Governor in Council.

(2) If the services of the Chairman or of any other member of a Court of Enquiry so appointed are not available at any time for the purposes of the enquiry, or if during the course of the enquiry, the Chairman or any other member is unable to continue to attend the same, the Governor in Council shall appoint another chairman or may appoint another member, as the case may be, and the enquiry shall be proceeded with before the court so re-constituted.

Vacancy.

7. If a vacancy occurs among the members of a Court of Enquiry the continuing members may act as if no vacancy has occurred.

Rules of procedure.

8. The Governor in Council may make rules regulating the procedure to be observed in an enquiry into a trade dispute, including rules as to the summoning of witnesses and the production of documents relevant to the subject matter of the enquiry and in the case of a Court of Enquiry as to the number of members necessary to form a quorum and the appointment and constitution of Committees.

Production of books, papers, etc.

9. Any Court of Enquiry may, subject to such rules as may be made by the Governor in Council in this behalf, by a written order require the production of any books, papers and other documents relating to the subject matter of the enquiry and may, by a like order, require any person who appears to have any knowledge of the subject matter of the enquiry to furnish in writing or otherwise such particulars relevant thereto as the court may require.

Evidence on oath.

10. Any Court of Enquiry may, when necessary, require any person to attend the enquiry and to give evidence on oath or solemn affirmation and may administer or cause to be administered an oath or solemn affirmation for that purpose.

Obligation to produce books, etc., and to attend and give evidence.

11. Every person who has been ordered under this Act to produce any book, paper or other document or to furnish any particulars, or to attend before a Court of Enquiry and to give evidence touching any matter relevant to the trade dispute shall be legally bound to produce such book, paper or other document, and to furnish such particulars, and to attend as directed.

Interim reports.

12. A Court of Enquiry appointed to enquire into a trade dispute may submit interim reports.

Publication of information obtained or conclusions arrived at by Court.

13. The Governor in Council may publish or cause to be published, from time to time, in such manner as he may think fit, any information obtained or conclusions arrived at by a Court of Enquiry.

Provided that nothing in this section shall authorise the Governor in Council, or Court of Enquiry or any person concerned in such enquiry to publish any information as to any trade union, or as to any individual business (whether carried on by a person, a firm or a company) which is not available otherwise than through evidence given at the enquiry. But such publication may be made with the consent of the Secretary of the Trade Union, or of the person, firm or company in question.

Rules as to appearance by Counsel or Solicitor.

14. (1) The Governor in Council may make rules providing for the occasions and manner in which persons may be represented by counsel or solicitor before a Court of Enquiry appointed under this Act.

(2) Except as provided for by such rules no person shall be entitled to be represented by counsel or by solicitor before a Court of Enquiry appointed under this Act.

Part II—Conciliation and Arbitration.

Reference of disputes to arbitration.

15. Where a trade dispute exists or is apprehended, the Governor in Council may—

(1) take such steps as may seem expedient for the purpose of enabling the parties to the dispute to meet together with a view to the amicable settlement of the difference; or if both parties consent,

(2) refer the matter for settlement to the arbitration of one or more persons appointed by him ; or

(3) refer the matter for settlement to a board of arbitration consisting of one or more persons nominated by or on behalf of the employers concerned and an equal number of persons nominated by or on behalf of the workmen concerned and an independent chairman nominated by the Governor in Council and, for the purpose of facilitating the nomination of persons to act as members of a board of arbitration, panels of persons suitable so to act shall be constituted.

Rules of procedure.

16. The Governor in Council may make rules regulating the procedure to be followed in cases where matters are referred for settlement to arbitration of one or more persons appointed by the Governor in Council.

Rules as to appearance by Counsel or Solicitor.

17. (1) The Governor in Council may make rules providing for the occasions and manner in which persons may be represented by counsel or solicitor before a Board of Arbitration appointed under this Act.

(2) Except as provided for by such rules no person shall be entitled to be represented by counsel or by solicitor before a Board of Arbitration appointed under this Act.

Objects and Reasons.

The provision of some machinery which has for its object the prevention or settlement of industrial disputes has been found necessary in view of past experience in industrial disputes in this Presidency. A Committee was appointed by Government on the recommendation of the Legislative Council "to consider and report on the practicability or otherwise of creating machinery for the prevention and early settlement of industrial disputes." In their unanimous report legislation was proposed. This bill follows closely the provisions of the Industrial Courts Act, 1919 (9 and 10 Geo. 5, Ch. 69).

No. 1451–189 of the 27th June, 1924.

From the Chamber to the Government of Bombay, Home Department.

I am directed to refer to the Bill to provide for enquiry into and settlement of trade disputes which was published in the *Bombay Government Gazette*, Part V, dated 30th May, 1924, and to indicate briefly for the information of Government the views of my Committee thereon.

2. My Committee observe from the statement of objects and reasons appended to the Bill that it follows closely the provisions of the English Industrial Courts Act, 1919. I am, however, to point out in this connection that the Bill differs in one important respect from the English Act in that it excludes from the operation of the measure all persons employed by the Government of India or a local Government whereas the exemptions under the English Act are specifically restricted to members of the naval, military and air forces of the Crown.

3. My Committee desire at the outset to record their emphatic opinion that legislation of the nature in question should apply, in the words of the English Act, " to workmen employed by or under the Crown in the same way as if they were employed by or under a private person " and they hold very strongly the view that if the failure to follow the provisions of the English Act in this respect is due to difficulties arising from the division of subjects under the Devolution Rules the real remedy is to be found not in the exclusion from the scope of the Act of a very large proportion of the industrial population, the numbers of which will necessarily increase with the extension of the system of State management of the railways, but in the introduction of all-India legislation.

4. The provisions of the Bill relating to the appointment of courts of enquiry, namely clauses 5-14, conform closely to the relative sections of the English Act and, provided my Committee's recommendation in the foregoing paragraph is adopted, they see no other objections to the clauses in question except that the penalty for non-compliance with the orders requiring the attendance of persons before the court and the production of documents should be stated in the Bill and

should not, as is presumably the intention, be included in the rules to be made by the Governor in Council under clause 8.

5. Part 2 of the Bill contains the provisions relating to the settlement of disputes by conciliation or arbitration and I am to say at the outset that my Committee are emphatically opposed to the introduction of legislation of the nature in question at the present juncture. Conciliation or arbitration normally presupposes organisation among both employers and workers and that where such organisation is absent, negotiations for the settlement of disputes must be irregular. My Committee after giving the matter the fullest consideration are of the opinion that the workers of this Presidency are not yet sufficiently organised to justify the legislation proposed in Part 2 of the Bill, and in this connection I am to say that they entirely agree with the pertinent remarks made by the Secretary to Government in the Home Department during the debate in the Legislative Council on 12th March 1924, on the motion for adjournment in connection with the mill strike. In explaining why Government had not so far introduced legislation along the lines of the Industrial Disputes Committee's report Mr. Montgomerie stated ".....They contemplated as the basis both the Committees of inquiry and the Committees of conciliation, essentially similar bodies, that is, bodies on which both interests should be represented.....But Government felt and still feel that any endeavour to set up courts of what would be practically compulsory arbitration would be doomed to failure. They have been in essence a failure in most countries where they have been introduced even where labour is infinitely better organised than it is in India. With a mass of labourers so completely unorganised that it has been practically impossible for Government to discover in the case of this strike anything that could be looked at as a representative body, any individuals who could be recognised as leaders of the men, with labour in such a condition, to set up a court of arbitration would merely be to bring the process of industrial conciliation into contempt for the findings would never be enforceable upon the men." Mr. Montgomerie's remarks were necessarily confined to the mill industry but they are equally true in their application to labour generally throughout the Presidency and form a conclusive and unanswerable argument against legislation at this stage. Continuing, Mr.

Montgomerie observed that for the above reasons Government had decided to take statutory powers as soon as possible to set up courts of enquiry and the legislation which they were proposing would accordingly be based on the industrial enquiry sections of the Industrial Courts Act and in the light of these remarks my Committee find it difficult to understand why Government propose to introduce legislation of the nature prescribed in Part 2 of the Bill under reference.

6. It must further be remembered that even the English Act contains a provision to the effect that every effort shall be made to arrive at a settlement by means of private trade arrangements for conciliation or arbitration before the intervention of Government and I am to say that until labour in this Presidency is sufficiently organised and educated to enable employers set up joint work committees and/or private conciliation boards, with any degree of reliance upon their efficiency, it will be inutile for Government to interfere by means of legislative enactment. The legislation that is proposed in Part 2 of the Bill would therefore appear to be premature and entirely impracticable at the present juncture and my Committee are strongly of opinion that it should not be proceeded with.

No. 5131 of the 19th September, 1924.

From the Officiating Director, Labour Office, Bombay, to the Chamber.

Under instructions from the Home Department of this Government I have the honour to send you a copy of a letter from the Government of India, Department of Industries and Labour No.L-1078, dated the 30th August, 1924, together with a copy of a Bill to make provision for enabling the investigation and settlement of trade disputes; and to request you to furnish me (for communication to Government) with the views of your Chamber, generally on the subject matter of the Bill, or specifically on individual clauses of the Bill showing what modifications, if any, you desire to suggest. I am to request you to send me the statement of your views not later than the 20th October 1924.

No. L.-1078 of the 30th August, 1924.

From the Government of India, Department of Industries and Labour, Simla to all local Governments and Administrations.

I am directed to address you on the question of legislation for the investigation and settlement of trade disputes. The question is one which has been considered by the Government of India on several occasions. It was last raised by them in 1920, when they addressed local Governments in the letter from the Board of Industries and Munitions No. I.-802 (2), dated the 21st April 1920, on the subject of legislation on the lines of the British Industrial Courts Act of 1919. At that time, the Government of India inclined to the opinion that legislation on English lines was unlikely to be effective in this country in preventing, or securing the early settlement of, strikes. The majority of local Governments agreed with this view, and it appeared to the Government of India that there was then no large body of public opinion in favour of legislation of the type suggested. They, therefore, took no immediate steps to initiate legislation, but they drew attention to the possibilities of Works Committees in allaying industrial unrest and made arrangements for a further examination of the whole question. Information was collected regarding the laws in force in other countries and the extent to which they had been successful, and much of this information was published in the form of a bulletin (Bulletin of Indian Industries and Labour No. 23, Conciliation and Arbitration, by R.N. Gilchrist.). Detailed information has also for the past four years been collected regarding the course of industrial unrest in India, and the history of all important strikes, and close attention has been paid to the sporadic efforts at conciliation which have from time to time been made, and to the general trend of public opinion.

2. It appears to the Government of India that the position has undergone considerable alteration since 1920. The increase of industrial unrest in the winter of 1920-21 led to the stimulation of public interest in labour questions, and the importance of the problem raised by strikes and lock-outs received general recognition. The fact that several of the more protracted strikes occurred in public utility

services strengthened the demand that some efforts should be made towards a solution of the problem. In nearly every strike or lock-out of importance which has occurred in the last three years there has been a fairly strong demand from some section of the public for a reference of the points at issue to arbitration. The increased attention given to industrial disputes has moreover been followed by a steady increase in the influence exerted by public opinion on the course of those disputes. This influence has been promptly recognized by employers and workers, and in all the more serious strikes both parties to a dispute now endeavour, by the presentation of their case in the press and elsewhere, to influence public opinion toward the support of their claim.

3. It is not irrelevant to refer in this connection to the gradual growth of trade unionism in India. It is true that trade unions may be said to be in their infancy in this country, and such unions as exist are far from having adopted the more advance principles on which the trade unionism of western countries is based. Although, however, the organisation of trade unions in India is as yet undeveloped, it is only reasonable to suppose that their influence is likely to increase, as they gain cohesion and the sense of responsibility, and the advance of trade unionism should be stimulated, if legislation for the registration and protection of trade unions, about which I have addressed you in my letter No. L-925, dated the 30th August, 1924, is passed. The growth of trade unions in this country is likely, in the opinion of the Government of India, to render legislative measures for the investigation and settlement of trade disputes at once more necessary and more easy of application.

4. Meanwhile, the whole question has been examined in detail in the two leading industrial provinces. Debates in the Legislative Councils led to the appointment of strong committees, in Bengal in March 1921, and in Bombay in November 1921, to consider means of alleviating industrial unrest. The Bengal Committee laid stress on the value of Works Committees, and favoured the institution of Conciliation Courts to deal with disputes in public utility services. The Bombay Committee reported in favour of the statutory establishment of industrial courts. Finally, interest in the

subject was stimulated by the big strike in the cotton mills in Bombay which occurred at the beginning of this year, and the Government of Bombay prepared a Bill to provide for enquiry into, and settlement of, trade disputes for introduction in the Legislative Council.

5. It appears to the Government of India, therefore, that the time is now ripe for undertaking legislation of some kind, designed with a view to assisting in the prevention, or settlement, of trade disputes. They are further of opinion that the question is an all-India question, and that the legislation should be introduced in the Central legislature, and with this view they have prepared a draft Bill, which is forwarded with this letter. No legislation of the type suggested can be effective, unless supported by a large measure of public opinion and the Government of India are anxious to give full opportunity for criticism, before they present any proposal to the legislature. The draft Bill must, therefore, be regarded as embodying suggestions of a provisional nature, on which they desire public opinion to be freely canvassed. They have preferred to express their views in the form of a Bill rather than in the more usual form of a general discussion, because they believe that, in a matter of this kind, those interested will find it easier to approve or to criticise concrete proposals than to express abstract opinions on the question at issue.

6. It is not the intention in this letter to discuss in detail the provisions of this measure. It is sufficient to refer briefly to general principles; the details will, of course, be further examined on the receipt of the views of local Governments and the public generally. The first 15 clauses are based on the principles of Part II of the English Industrial Court Act, 1919. They empower (but do not compel) the Government, when any dispute arises or is apprehended, to refer the dispute to a Board. The proposals, however, go somewhat beyond the provisions of Part II of the English Act, in that they definitely impose on the Board the duty, not merely of investigating a dispute, but of endeavouring to bring about a settlement. It will be observed that the Bill is in no sense a Bill providing for compulsory arbitration in trade disputes, a principle which in the opinion of the Government of India

would be unsuitable in the circumstances of this country. The object of this part of the Bill is merely to place Government in a position to offer to the parties involved in a dispute the services of an impartial tribunal to assist them in coming to a just settlement of their respective claims, and the principle underlying the measure is throughout the appeal to public opinion. The fact that a tribunal of this kind can be quickly called into existence should make it more difficult than it is at present for either party to refuse conciliation, and the force of public opinion should prove a powerful factor in inducing the parties to a dispute to accept the findings of the Board, when they have been promulgated.

7. Clauses 16 and 17, however, which deal with disputes in public utility services go considerably further. It will no doubt be admitted that disputes in services whose continuous working is essential to the well-being of the community stand on a somewhat different footing from ordinary trade disputes. If a strike takes place in a transport service, or in the post and telegraph service, the public has usually to suffer loss and a strike which assumes serious proportions may result not only in paralysis to trade and industry but in positive danger to the general public. A strike or lock out affecting the supply of light or water to a city constitutes a menace to public health and safety. In such cases it appears to the Government of India that the public, who are vitally interested can reasonably demand that Government shall do what it can to prevent the occurrence of a strike or lock-out. This view appears to be receiving an increasing measure of support. The advisability of taking action to prevent stoppages of work in public utility services has lately been urged by several Local Governments in connection with the proposals for trade union legislation. The idea has received the support of a number of the leading employers and has been expressly endorsed by the Associated Chambers of Commerce. Nor, if provision is made for the investigation of grievances, is the principle of intervention likely to be unwelcome to the great majority of workers, who are the first to suffer when strikes or lock-outs take place.

8. It may be held that if a satisfactory procedure for the settlement of disputes is devised, there is no logical objection

to the prohibition by legislative enactment of all stoppages of work in public utility services. The illegality of strikes in certain cases finds a place in English law in the Conspiracy and Protection of Property Act, 1875, and the principle is also reflected in the Indian Post Office Act. In some countries far more ambitious and far-reaching attempts have been made to prohibit strikes by legislation. The Government of India doubt, however, if provisions of this nature would achieve the end they have in view. They are inclined to think that it is unwise, and probably impracticable, to attempt to prohibit absolutely stoppages of work in public utility services in India. They believe that, if they can secure the postponement of a stoppage of work in such services until an attempt has been made to secure conciliation, they will have gone as far as is, at present at any rate, advisable towards the solution of the problem.

9. Clauses 16 and 17 of the draft Bill accordingly follow the principle of the Canadian Industrial Disputes Investigation Act of 1907, in requiring the reference of disputes in public utility services to an impartial Board before a strike or lock-out takes place. The purpose is to ensure the recognition of the interests of the public as a third party in such disputes; the safeguard is, as throughout the Bill, the appeal to public opinion. The Board will be able to make a full investigation into the merits of the dispute, and may be able in many cases to bring the parties to an amicable settlement. If they fail to do this, the next step will be the publication of their award pronouncing on the points at issue. Thereafter the parties will be free to declare a strike or a lock-out, if they so desire. While penalties are imposed on persons responsible for strikes or lock-outs, pending the reference of a dispute to a Board the existence of these penalties must not be regarded as the central feature of the Bill. It is hoped, that, quite apart from the existence of penalties, the influence of public opinion will prevent a rash and unconsidered stoppage of work, while the means for settling a dispute are at hand. If the Board can command public confidence, the parties will find it difficult to refuse to accept their findings.

10. It will be observed that clauses 16 and 17, as drafted, do not apply automatically to any public utility service.

They will only apply to such services to which they are specifically declared by Governments to be applicable. The reason why the Government of India have thought it advisable to draft the Bill in this way is that the circumstances of different public utility services vary considerably and action penalising strikes pending reference to a Board, may be desirable in respect of one such service, and unwise in respect of another. Opponents of legislation of this type have always laid considerable emphasis on the danger that, so far from aiding in the prevention or settlement of strikes or lock-outs, it may actually have the effect of prolonging them. The Government of India are alive to this danger. Experience in this country, for instance, has shown that the forfeiture of long service gratuities for participation in a strike on a railway has tended in some cases to prolong the strike. Such considerations may not be applicable to other public utility services. The proposal to render strikes or lock-outs in public utility services illegal must be regarded as of an experimental nature in this country at present, and it has appeared to the Government of India preferable therefore to draft the Bill in such a way as to enable Government to proceed gradually in this matter, and to make advances or withdrawals in the light of experience gained. The Government of India desire particularly to be furnished with the views of the Local Governments on the suitability of these clauses and the wisdom of their application to particular public utility services, in the light of the remarks made in this paragraph.

11. Finally I am to say that the Government of India are not unconscious of the difficulties in undertaking legislation of this character. The size of the country, the illiteracy of the workmen, the comparative lack of well developed organizations among them, the presence in too many trade disputes of differences, which are not economic, and the fact that the articulate section of the public is still comparatively small all tend to complicate the problem. The Government of India believe, however, that the difficulties are not insuperable and they consider that, at the stage of industrial progress which India has already reached, the proposals now put forward offer the hope of some diminution of industrial unrest.

12. The Government of India desire that the fullest publicity be given to the proposals now put forward. They are themselves taking steps to publish this letter and the draft Bill in the press, and they will welcome all criticisms and suggestions bearing thereon. The urgency of a measure of this nature has been pressed upon them from several quarters and it is their intention to introduce this measure, with such modifications as may be necessary in the light of criticisms received, in the next Delhi session of the central Legislature. I am to request, therefore, that they may be favoured with the views of the Local Governments not later than the 30th November 1924. They recognize that the time given for eliciting opinions is somewhat short, but they earnestly trust that by giving immediate publicity to the proposals it will be possible to form a considered opinion within the time stated.

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BILL

TO

Make provision for enabling the investigation and settlement of trade disputes.

WHEREAS it is expedient to make provision for enabling the investigation and settlement of trade disputes; It is hereby enacted as follows:—

1. (1) This Act may be called the Trade Disputes Investigation Act, 192 .

Short title, extent and commencement.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) It shall come into force on such date as the Governor-General in Council may, by notification in the Gazette of India, appoint.

2. (1) In this Act, unless there is anything repugnant in the subject or context,—

Interpretation.

(*a*) "Board" means a Board of Investigation and Conciliation constituted under this Act;

(*b*) "employer" means, in the case of any industry, business or undertaking carried on by any department of the Government the head of the department;

(*c*) "lock-out" means the closing of any place of employment, or any suspension of work, or any refusal by an employer to continue to employ any number of his workmen, where such closing suspension or refusal occurs in consequence of a dispute and is intended for the purpose of compelling the workmen of the employer, or of aiding another employer in compelling his workmen, to agree to any action taken or proposed to be taken by the employer;

(*d*) "prescribed" means prescribed by rules made under this Act;

(*e*) "public utility service" means any industry, business or undertaking which maintains or supplies power essential for the maintenance of—

(*i*) any railway, tramway or inland steamer service; or

(*ii*) the postal or telegraph service; or

(*iii*) a supply of light or water to the public; or

(*iv*) any system of public conservancy or sanitation; and includes any industry, business or undertaking which the Governor-General in Council may, after giving by notification in the Gazette of India not less than three months' notice of his intention so to do, by a like notification declare to be a public utility service for the purposes of this Act;

(*f*) "railway company" means a railway company as defined in section 3 of the Indian Railways Act, 1890; IX of 1890.

(*g*) " strike " means a cessation of work by a body of workmen acting in combination, or a concerted refusal or a refusal under a common understanding of any number of workmen to continue to work for an employer, where such cessation or refusal occurs in consequence of a dispute and is intended for the purpose of compelling the employer, or of aiding other workmen in compelling their employer, to concede any demand of the workmen ; and

(*h*) " workman" means any person employed by an employer for hire or reward, but does not include any person employed in the naval, military or air service of the Crown or in the Royal Indian Marine Service.

(2) For the purposes of this Act, no person shall be deemed to have ceased to be an employer or a workman of any employer by reason only of a lock-out or strike or by reason of any dismissal giving rise to a dispute which has within thirty days of the dismissal been referred to a Board under this Act.

Reference of disputes to Boards.

Reference of disputes to Boards.

3. If any dispute arises or is apprehended between an employer and any of his workmen, the Local Government, or where the employer is the head of any department under the control of the Governor-General in Council, or is a railway company, the Governor-General in Council, may by order in writing refer the dispute for investigation and settlement to a Board :

Provided that, where arrangements for settlement of disputes by conciliation or arbitration have been made in pursuance of an agreement between the employer and any organisation representative of a substantial proportion of the workmen or of an agreement to which the employer and such organisation are parties, the dispute shall not be referred to a Board under this section unless and until there has been a failure to obtain a settlement thereof by means of those arrangements.

Constitution of Boards.

Formation of panels for the constitution of Board.

4. (1) As soon as may be after the commencement of this Act, the Governor-General in Council and each Local Government shall form for the purpose of constituting Boards to which disputes may be referred by them respectively three panels consisting respectively—

(*a*) of persons representing the interests of workmen;

(*b*) of persons representing the interests of employers and

(*c*) of persons suitable for appointment as chairman of Boards.

(2) Each panel shall consist of not less than five persons who shall be nominated by the Governor-General in Council or the Local Government as the case may be and who shall have expressed their willingness to serve on Boards as chairmen thereof or, as the case may be, to represent the interests on behalf of which it is proposed to nominate them respectively.

(3) A person nominated to a panel under this section shall be liable during a period of three years to serve upon any Board when called upon to do so by the authority by which he was nominated:

Provided that any such person may apply for the removal of his name from the panel, and, if he does so, his name shall be removed accordingly.

(4) Subject to the provisions of sub-section (2) any person may be nominated to a panel at any time whether to fill a vacancy or otherwise.

Constitution of Board.

5. (1) Every Board shall consist of three persons, of whom one shall be appointed from each of the three panels formed under section 4 by the authority by which the Board is constituted:

Provided that, where the Board is to be constituted by a local Government, and the local Government is of

opinion that the dispute in question affects the interests of another province, it shall intimate such opinion to the local Government of that province and shall, if that local Government so requires, appoint to the Board two additional members nominated by that local Government, one from the panel of workmen's representatives, and one from the panel of employers' representatives, formed by that local Government under section 4.

(2) No person shall be appointed to be a member of a Board who has any financial or other substantial interests in the settlement of the dispute in respect of which the Board is to be constituted.

Notification of the constitution of Boards.

6. As soon as possible after a Board has been constituted, the names of the members thereof shall be published in the Gazette of India or the local official Gazette, as the case may be, and shall be notified in such manner as may be prescribed to the parties to the disputes.

Vacancies.

7. Every vacancy in the membership of a Board shall be filled from the same panel from which the member whose appointment is vacant was originally appointed.

Finality of order constituting Board.

8. No order of the Governor-General in Council or of a local Government nominating any person to a panel or appointing any person as a member of a Board shall be called in question in any manner whatsoever.

Functions, Powers and Procedure of Boards.

Duties and powers of Boards.

9. (1) Where a dispute has been referred to a Board under this Act, it shall be the duty of the Board to endeavour to bring about a settlement of the same, and for this purposes the Board shall, in such manner as it thinks fit and without delay, investigate the dispute and all matters affecting the merits thereof and the right settlement thereof, and in so doing may do all such things as it thinks fit for the purpose of inducing the parties to come to a fair and amicable settlement

of the dispute, and may adjourn the proceedings for any period sufficient in its opinion to allow the parties to agree upon terms of settlement.

(2) In making any such investigation, a Board shall have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, when trying a suit in respect of the following matters :— V of 1908.

(*a*) enforcing the attendance of any person and examining him on oath ;

(*b*) compelling the production of documents and material objects ; and

(*c*) issuing commissions for the examination of witnesses ;

and shall have such further powers as may be prescribed.

Procedure.

10. (1) All questions arising for decision by a Board shall be decided by a majority of the votes of the members thereof.

(2) The presence of the chairman and at least one other member of the Board shall be necessary to constitute a sitting of a Board.

(3) A Board shall in holding an investigation follow such procedure as may be prescribed.

Recommendations and reports.

11. (1) If a settlement of a dispute is arrived at by the parties thereto after it has been referred to a Board and during the course of the investigation thereof, a memoradum of the settlement shall be drawn up by the Board and signed by the parties and the Board shall send a report of the settlement, together with the memorandum, to the authority by which the Board was constituted.

(2) If no such settlement is arrived at during the course of the investigation, the Board shall, as soon as possible after the close thereof, send a full report regarding the dispute to the authority by which the Board was constituted, setting forth the proceedings and steps taken by the Board for the purpose of ascertaining the facts and circumstances relating

to the dispute and of endeavouring to bring about a settlement thereof, together with a full statement of such facts and circumstances and its findings therefrom and the recommedation of the Board for the settlement of the dispute.

(3) The recommendation of the Board shall deal with each item of the dispute and shall state in plain language what in the opinion of the Board ought and ought not to be done by the respective paties concerned.

Form of report.

12. The report of a Board shall be in writing and shall be signed by all the members of the Board.

Provided that nothing in this section shall be deemed to prevent any member of a Board from recording a minute of dissent from a report or from any recommendation made therein.

Publication of report.

13. Every report made by a Board shall be published in the Gazette of India and in the local official Gazette of any province which, in the opinion of the local Government thereof, is affected by the dispute, and a copy thereof shall be sent free of charge to the parties to the dispute and to any newspaper applying for the same, and further copies shall be distributed in such manner as to ensure that full publicity is given to the terms of the report, and the authorized officer shall upon application supply certified copies on payment of the prescribed fee to any person who applies therefor.

Power of entry and inspection.

14. (1) A Board or any member thereof or any other person authorised in writing by a Board in this behalf may, for the purposes of any investigation entrusted to the Board under this Act, at any time between the hours of sunrise and sunset, enter any building, factory, workshop or other place or premises whatsoever and inspect the same or any work, machinery, appliance or article therein or interrogate any persons therein in respect of any thing situated therein or any matter relevent to the subject-matter of the investigation.

(2) Any person who wilfully hinders or obstructs a Board or any such member or person aforesaid in the exercise of

any power conferred by this section or refuses without reasonable excuse to answer any question put to him in the exercise of such power shall be deemed to have committed an offence under section 186 of the Indian Penal Code. XLV of 1860.

Documents, etc., to be kept confidential.

15. (1) Any book, paper or other document or thing produced before a Board may be inspected by the Board and by such of the parties or their representatives as the Board may permit, but the information derived therefrom shall, except in so far as the Board deems it necessary to refer thereto in its report, be kept confidential, and such parts of all books, papers, or other documents so produced as in the opinion of the Board do not relate to the matter at issue shall, if possible, be sealed up.

(2) If any member of a Board or any person to whom inspection of any book, paper or other document or thing has been permitted by a Board under sub-section (1) discloses any information derived therefrom in contravention of the provisions of that sub-section, he shall, on complaint made by or under the authority of the person on whose behalf such book, paper, document or thing was produced before the Board, be punishable with fine which may extend to one thousand rupees:

Provided that nothing in this sub-section shall apply to the disclosure of any such information for the purposes of a prosecution under section 193 of the Indian Penal Code. XLV of 1860

Public Utility Services.

Prohibition of strikes and lock-outs in certain public utility services.

16. (1) Where the Governor-General in Council, in the case of any public utility service carried on by him or under his authority, or by a railway company or the local Government, in the case of any other public utility service, has by general or special order published in the Gazette of India or the local official Gazette, as the case may be, declared this section to be applicable to such service, it shall not be lawful for any employer to declare or enforce a lock-out as against any workmen employed

in such service, or for any such workmen to take part in a strike, on account of any dispute unless notice of the proposed lock-out or strike has been sent to the prescribed officer, and—

(*a*) where no order has been made for the reference of the dispute to a Board under this Act, until the expiry of thirty days from the date of the notice; or

(*b*) where such an order has been made, until the expiry of ninety days from the date of the notice or until the expiry of seven days from the date of the publication of the report of the Board under section 13, whichever date is earlier.

(2) Any employer who declares or enforces a lock-out in contravention of the provisions of sub-section (1) shall be punishable with fine which may extend to two thousand rupees.

(3) Any workman who takes part in a strike in contravention of the provisions of sub-section (1) shall be punishable with fine which may extend to twenty-five rupees.

(4) Any person who abets any contravention of the provisions of sub-section (1) shall be punishable with fine which may extend to two thousand rupees.

(5) No Court shall take cognizance of any offence under this section save on complaint made by, or under authority from, the Governor General in Council or the local Government.

(6) No Court inferior to that of a Presidency Magistrate or a magistrate of the first class shall try any offence under this section.

Notice of reduction in wages and rates.

17. (1) No employer shall enforce, as against any of his workmen employed in any public utility service to which the provisions of section 16 apply, any general reduction in wages or in rates paid for working overtime until he has given to the workmen, in such manner as may be prescribed, not less than one month's notice of his intention so to do.

(2) Any Board to which any dispute between an employer and his workmen has been referred, arising wholly or in part from the enforcement or the proposed enforcement of any general reduction of wages in a public utility service to which the provisions of section 16 apply, may order the employer not to enforce any such general reduction until such time as may be specified in the order:

Provided that any such order shall cease to have effect on the expiry of ninety days from the date of the notice under sub-section (1), or on the expiry of seven days from the date of the publication of the report of the Board under section 13, whichever date is earlier.

(3) Any employer contravening the provisions of sub-section (1) or contravening a subsisting order made under sub-section (2) shall be punishable with fine which may extend to two thousand rupees.

Rules.

Power to make rules.

18. (1) The Governor-General in Council in respect of industries, businesses and undertakings carried on by him or under his authority or by a railway company, and the local Governments in respect of other businesses, industries or undertakings within their respective provinces, may make rules for the purpose of giving effect to the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the powers and procedure of Boards;

(*b*) the representation before a Board of parties to a dispute;

(*c*) the allowances admissible to members of Boards and to witnesses;

(*d*) the ministerial establishment which may be allotted to a Board and the salaries and allowances payable to members of such establishments;

(*e*) the manner in which notice of changes in rates of wages or of overtime pay shall be given under section 17 ; and

(*f*) any other matter which is to be or may be prescribed.

(3) All rules made under this section shall be published in the Gazette of India or the local official Gazette, as the case may be, and shall, on such publication, have effect as if enacted in this Act.

No. 2833-189 of the 3rd December 1924.

From the Chamber to the Officiating Director, Labour Office, Bombay.

I am directed to acknowledge the receipt of your letter No. 5131, dated 19th September 1924 and its accompaniments in which expression of the Chamber's views is invited on the subject matter of a letter from the Government of India, Department of Industries and Labour, No. L-1078, dated 30th August 1924, and also on a draft Bill, to make provision for enabling the investigation and settlement of trade disputes, copy of which was forwarded therewith.

2. Although the present reference is the first occasion on which the Chamber has been consulted in regard to the proposals mentioned in the first paragraph of Mr. Ley's letter an omission on the part of the local Government which they find it difficult to explain, my Committee presume that their views are now invited more particularly on the problem as it presents itself in this Presidency. Accordingly they desire to preface their remarks with a short account of the several attempts which have been made to deal with the question in the Bombay Presidency during recent years, culminating in the draft Bill to provide for enquiry into, and settlement of, trade disputes on which they addressed Government at some length in my letter No. 1451-189, dated 27th June 1924. And in so doing they make no apology for inviting attention to facts and events which must be within the recollection of Government as they consider that in devising measures of the nature under review, the success of which,

in practice, it is impossible to predict, every opportunity should be taken to benefit by the knowledge gained as a result of previous experience or enquiry. In particular it is even more important, my Committee feel, to reject from the outset any suggestions, however excellent in principle and theory, which have nevertheless been shown to be impracticable or the adoption of which is likely to impede or frustrate the realisation of the main aims of non-complusory legislation which, as my Committee conceive them, must be—

(*a*) the provision of means for the discussion of differences between employers and employees with a view to the settlement of industrial disputes as far as possible by the industry itself: and, in the event of a dispute of a major character affecting a wider range of interests materialising,

(*b*) the promulgation of the findings of a thoroughly impartial and competent Court of Enquiry into all the circumstances of the dispute and thereafter, if ultimately necessary in the interest of the community as a whole,

(*c*) the intervention by Government, at the request of both parties, through the medium of a Court similarly constituted, in the capacity of conciliator and arbitrator.

3. The general attitude of the Chamber towards this question was clearly indicated by its representative in the Legislative Council in supporting the resolution recommending the appointment of a Committee "to consider and report upon the practicability or otherwise of creating suitable machinery for the prevention and early settlement of Labour disputes." The Industrial Disputes Committee, which was representative of both labour and capital and also of the general public, reported early in 1922 and their more important recommendations, contained in paragraphs 17-23 of their report, may be cited as being the first authoritative pronouncement on the subject. Briefly stated the Committee recommended :—

(*a*) that no outside agency, and in particular the agency of the State, should be used in the settlement of industrial disputes until all other means have been employed and failed, except at the request of one or other of the parties to the dispute, or unless the situation is such that peace, order and good government are prejudiced ;

(*b*) that if such conditions should arise, there should be formed an Industrial Court of Enquiry, consisting ordinarily of a

independent chairman and three representatives of the employers and operatives engaged in the industry, respectively, with an additional three members chosen from the panel of Chairmen to represent the general public in disputes in which Government, municipal or public utility concerns are involved;

(*c*) that no further steps should be taken until the Court of Enquiry had reached a decision on the economic and material issue and promulgated its findings. Thereafter, if necessary and at the request of both parties or at the instance of Government on its own motion "when peace and good government are seriously prejudiced" the Court of Enquiry or any Court similarly constituted, might be entrusted with the duty of conciliation within reasonable limits. The Committee considered however that the findings of such a Court of Enquiry, acting in accordance with the principles enunciated in the report, as a general rule would be final;

(*d*) that the Courts of Enquiry should be invested with statutory powers, the details of the legislation proposed in that connection being embodied in a draft Bill, and that every class of employers should be included within the scope of of the measure;

(*e*) that as the principle of the Canadian Lemieux Act of 1907 rendering strikes in public utility companies illegal pending enquiry, had already been recognised in India, *e. g.*, in the provisions of the Bombay Municipal Servants Act (Bombay Act V of 1890) and the Indian Post Office Act (Act VI of 1896, section 50), no further action in that direction was desirable.

4. It is unfortunate that although based on recognised and well-established principle, the Committee's constructive proposals were open to serious objection in many cases, mainly on account of the impracticable nature of the machinery which they contemplated, and no further action in the direction indicated by the report was taken until, in a notification No. 355-Poll., dated 22nd February 1924, the appointment of a small independent Committee to enquire into the dispute between the cotton millowners and workers was announced. The terms or reference to the Committee, which was not required to make any award or recommendations for action but merely to record findings of facts, were—

(1) to consider the nature and basis of the bonus which had been granted to the employees since 1919, the non-payment of which in respect of the previous year's working was the

main cause of the strike) and to declare whether the em ployees had any enforceable claim, customary, legal or equitable; and

(2) to enquire into the profits made in each year since 1917 with a view to comparison with those made in the year 1923 and to report on the contention of the millowners that the grant of a bonus such as had been given in previous years was not justified by the profits of the mill industry as a whole in 1923.

Despite the obvious objections to the appointment of a Committee of such a nature by executive action and the restrictions placed upon its powers and the scope of the enquiry by the impracticable character of the terms of reference, which were severely criticised by the Committee themselves in their report, it is interesting to note that the promulgation of its findings, although the latter were necessarily incomplete and indecisive, marked the termination of the critical period of the strike, which was shortly afterwards settled in favour of the millowners whose contention had been in the main substantiated by the Committee's findings.

5. Despite the apparent success in practice of the measures mentioned in the previous paragraph, the strike in question clearly emphasised the necessity for the declaration on the part of Government of a settled and definite policy in relation to industrial disputes and kindred matters in this Presidency and eventually it was announced that, in so far as the Industrial Disputes Committee had contemplated the appointment of both Committees of Enquiry and of Conciliation, on which both interests should be represented, their recommendations were impracticable on account of the impossibility of securing in the latter case any adequate or satisfactory representation of labour, but that Government had decided to take statutory powers as soon as possible to set up Courts of Enquiry on the lines of the relative sections of the Industrial Courts Act. A draft of the Bill in questions was published for general information in May and only a brief reference to the nature of my Committee's objections to the measure, which was subsequently withdrawn in favour of the Bill under review, is necessary at the present juncture. The Bill was divided into two parts, the first of which related to the appointment of Courts of Enquiry and the second to the establishment

of similar Courts for the purpose of conciliation and arbitration. Beyond recommending its application to all classes of labour, as in the English Act upon which it was modelled, and the inclusion in the Bill itself of the necessary penalties, both of which suggestions are covered by the all-India Bill, my Committee raised no objection to Part I, which commanded general acceptance and was strictly in accordance with the declared policy of Government. Part II of the Bill, which was even wider in its scope than the relative provisions of the English Act in that it permitted of the intervention of Government on its own motion, was, on the other hand, condemned as being both premature and impracticable for the very reasons which Government themselves adduced in the abovementioned declaration.

6. After careful consideration of the proposals under reference, in the light of the foregoing account of the previous history of the question, I am at the outset to observe, with reference to clauses 1 to 15 of the Bill, that while the Government of India in their covering letter expressly disavow any intention of providing for complusory arbitration, they propose deliberately to empower the local Government, when any dispute arises or is apprehended, to refer the dispute, on its own motion, to a Board not only for the purpose of investigation and enquiry but also for settlement. In these circumstances my Committee find some difficulty in accepting Mr. Ley's contention that "the object of this part of the Bill is merely to place Government in a position to offer to the parties involved in a dispute the services of an impartial tribunal to assist them in coming to a just settlement of their respective claims." While my Committee, as I have already indicated, are prepared to admit the necessity for the statutory recognition of Courts of Enquiry of the nature contemplated in Part I of the Bombay Bill, they are emphatically of opinion that unless and until employers and Government are able to deal with representatives of labour who are in a position to speak authoritatively for, and adequately control, the operatives whom they purport to represent, it is useless and premature to attempt, even as an experimental measure to introduce legislation for the purpose of settling trade disputes, or to empower Government to intervene in a dispute with a

view to effect a settlement, except on the motion of both the parties concerned. Nor are my Committee's objections to this, the main, provision of the Bill due merely to the fear that it will prove ineffective in practice; on the other hand they have in mind many instances in which Government intervention in an industrial dispute at too early stage, as will inevitably result from the enactment of the Bill as drafted, has been directly responsible for the prolongation of the dispute and seriously prejudiced the success of direct negotiations by collective bargaining.

7. The extent to which the provisions of the English Act have been expanded to include the question of settlement renders constructive criticism of the relative clauses difficult as in order to meet my Committee's objections it will be necessary to redraft both the preamble and the various clauses of the Bill in many important respects. The only other suggestions which my Committee have to make in regard to clauses 1 to 15 of the Bill are—

(*a*) the necessity for a specific definition of the expression "trade disputes" in which might conveniently be embodied those at present given in respect of a "lock-out" and a "strike." If possible the composite definition should give effect to the principle that only major disputes should ordinarily come within the scope of the Act;

(*b*) the desirability of expanding the definition of an "employer" in clause 2 (1) (*b*) on the lines of the similar definition in the Indian Factories and other Acts;

(*c*) the undesirability of creating standing panels, with the possible exception of the panel of Chairmen, at any rate in this Presidency. The appointment of the representatives of the employers and employees as occasion arises is not likely to present any greater difficulty than their selection from the proposed panel and for obvious reasons any suggestion of a permanent tribunal, to which standing panels are likely to give rise should be avoided. My Committee also have some doubt as to the expediency of insisting upon the representatives in question having no financial or other interest in the settlement of the dispute which forms the subject of the enquiry. If the Boards are to command the confidence of the parties concerned it appears desirable that the members should have practical experience of the conditions of work, etc. in the particular trade or industry. The constitution of the Board under such conditions is also likely to present difficulties, alike on

account of the varied nature of the interests of the average employer in Bombay and the smallness of the class from which the labour representatives, at least in the early stages, will necessarily be drawn.

8. The provisions of clauses 16 and 17 of the Bill are intended only to apply to disputes in public utility services and although as I have already stated, the Industrial Disputes Committee were of opinion that the principle of the Canadian Act, upon which they are based, was already established in this country and could not usefully be extended my Committee concur in the suggestion that it is desirable to secure the postponement of a stoppage of work in such services pending the report of the Board contemplated in the first part of the Bill. It is, however, in their opinion also essential to ensure that neither party is able to secure or enjoy any undue advantage in consequence of the existence of the legislation in that behalf and my Committee cannot too strongly urge the necessity for the most careful examination of the clauses in question from that aspect on receipt of the views of the public utility companies concerned who have doubtless been invited to advise you direct in the matter. Subject to the foregoing remarks my Committee are prepared to support the Government of India's proposals in the above regard. They desire however to suggest that in such cases the Board of Investigation might be strengthened by the inclusion of a representative of the general public, chosen preferably from the panel of Chairmen, in order to ensure that the other interests concerned receive adequate recognition from the beginning of the enquiry.

THE BOMBAY STATISTICS BILL.

Note.—The original Bill is not re-produced here as it is printed further on in juxta position to the second amended Bill.

No. 1350–173 of the 19th June 1924.

From the Chamber to the Government of Bombay, Home Department.

My Committee have had under consideration a copy of a Bill to provide for the collection of statistical information for

public purposes which is to be introduced at the next (July) Session of the Bombay Legislative Council. They have also been afforded an opportunity of informally discussing the matter with the Director of the Labour Office. As a result I am directed to address you as follows :—

2. The first point to which my Committee have given their attention is the preamble to the Bill in which it is stated that it is expedient to provide for the collection of statistical information for public purposes. The statement of Objects and Reasons points out, *inter alia*, that since April 1921 statistics have been collected by the Labour Office in Bombay without compulsion, that the recent industrial strikes in the Presidency, especially in Ahmedabad, have proved the necessity for complete and accurate information and that the Imperial Statistical Conference, which met in London in 1920, affirmed its opinion that whenever a Government called for statistics on any subject, it should confer the necessary statutory authority for their collection.

3. I am to say that on first examination, in the absence of any legislation dealing with trade disputes, no case appeared to have been made out in either the preamble or the statement of Objects and Reasons, for the necessity of the Bill. A study of the various clauses of the Bill itself shows that it is a very wide piece of legislation, enabling the compulsory collection of statistics dealing with nearly every conceivable subject and quite frankly my Committee could not, in the absence of any other labour legislation, see the necessity or the advisability of the collection of such statistics.

4. My Committee have since, however, been favoured with a copy of the proposed Bill to provide for enquiry into and settlement of trade disputes. Inasmuch as this Bill does to some extent render necessary the collection of statistics, my Committee are of opinion that it may properly be linked with the Bill for the collection of statistical information and the two Bills may be considered, where necessary, together. In Section 4 of Trade Disputes Bill, a definition of " trade disputes " is given. Clause 8 of this Bill further lays down that the Governor in Council may make rules regarding the procedure to be observed in any enquiry into a trade dispute, including rules as to the summoning of witnesses and the

production of documents relevant to the subject matter of the enquiry. And, further, clause 9 of the same Bill lays down that any Court of Enquiry may, subject to such rules as may be made by the Governor in Council in that behalf, require the production of any books, papers and other documents relating to the subject-matter of the enquiry. Later on also in the same Bill, under clause 13 it is laid down that the Governor in Council may publish, or cause to be published, from time to time, in any manner he may think fit, any information obtained, or conclusions arrived at, by the Court of Enquiry, subject to certain limitations.

5. These provisions appear to my Committee to cover all that is necessary for the consideration, from a statistical point of view, of the various aspects of a trade dispute, and it would appear extremely doubtful whether there is any justification whatever for another Bill, which provides for the collection of statistical information for purposes other than those of a trade dispute. Nor can my Committee agree that because other countries, having entirely different conditions to deal with, have adopted similar legislation to that proposed, such legislation is necessary or justifiable in India.

6. The Trade Disputes Bill provides definitely for the collection of statistics by a Court of Enquiry into a specific dispute and for the collection of those statistics at the time the dispute occurs. In this connection I am to point out that the publication of statistics purporting to set forth by means of figures the whole of the conditions under which labour is employed, is misleading. Every employer has his own local rules, his own special privileges, his own methods of organisation, his own standard of efficiency or of output, and my Committee are of opinion that no statistics published by an independent office could deal faithfully with all these aspects of any particular trade or industry, by means of figures. The collection and publication of such statistics, therefore, as a regular business by the Bombay Labour Office, would, in the opinion of my Committee, provide nothing which would be of any use in settling a dispute which occurred under conditions not dealt with at the time the statistics were published. My Committee consider that when a dispute does occur, special statistics must be collected to deal with it, and statistics,

tabulated from time to time for general purposes as laid down in Clause 4 of the Bill under reference, would be of no practical use.

7. Further, I am to say that there is a probability that statistics of this character, published by a Central Office like the Labour Office would be liable to do harm in that they would be read by people, employers, employees and others, who would not know how they were compiled nor precisely to what conditions they apply. This might cause misunderstanding which would be but a short step towards precipitating a breach between the employer and the employees.

8. Apart from the question of trade disputes, my Committee can see no reason for the collection of statistics, in the manner proposed, nor does any case appear to be made out for such collection in the statement of Objects and Reasons. My Committee are, therefore, of opinion that the Bill to provide for the collection of statistical information for general public purposes is not required and they feel that employers would in the event of such a Bill being passed into law, have, and rightly have, the strongest objection to such legislation, as it would compel them to provide statistics for matters not appearing to be in direct relation to disputes, statistics, moreover, which, having the sanction of Government, would be looked upon as an accurate picture of the conditions obtaining in any particular trade or industry.

9. In view of the fact that my Committee are not convinced of the necessity for the Bill at all, it would appear perhaps to be unnecessary to discuss its clauses in detail, but I am to say that even if the principles of the Bill were acceptable, several of its clauses are open to the strongest objection. For example, I am to cite the following clauses:—

CLAUSE 4. The statement of Objects and Reasons says that the scope of the statistics had been clearly defined. This is hardly in consonance with clause 4 (6) which reads "any other matter which the Governor in Council may by notification in the Bombay Government Gazette prescribe."

CLAUSE 10. My Committee can see no necessity whatever for the Director of Labour Office or any person authorised by him in writing being enabled to *enter* a factory, etc.

Whereas it might be reasonable to provide that the Director should examine the books or records of any establishment which may be produced for his scrutiny, it does not appear to be reasonable that he or his nominees should be able, without the consent or the knowledge of the proprietor, to enter such a factory. In this connection, I am to point out that the mere presence of a Government official and the prosecution of enquiries by him would obviously embolden malcontents to continue pressure on their employers in the belief that Government intervention would take place in their favour.

CLAUSE 11. Imprisonment is far too harsh a punishment and cannot for a moment be tolerated.

CLAUSES 12 & 13. These contain provisions in regard to the punishment to be inflicted, which are, in the opinion of my Committee, not likely to be effective in India.

No. 4313 of the 19th August 1924.

From Officiating Director, Labour Office, Bombay, to the Chamber.

Under instructions of the Home Department of this Government I have the honour to send you two copies of a Bill to provide for the collection of statistical information for public purposes, and to invite you to furnish me (for communication to Government) with the views of your Chamber generally on the subject-matter of the Bill, or specifically on individual clauses of the Bill, showing what modifications, if any, you desire to suggest.

2. This Bill was published in the Bombay Government Gazette on the 30th of April 1924 and again in the Labour Gazette for May 1924. It was introduced in the second session of the Bombay Legislative Council, which was held

in Poona in July last. The official text of the speeches made in that debate will shortly be forwarded to you in printed form.

3. Meanwhile, in view of the fact that the Bill has already been before the public for some time, and that reports of the discussion in the July session of the Council have appeared in the press, I am directed to say that Government hope that you will be able to send your reply to this communication before the 20th of September.

4. It is the intention of Government to introduce the Bill again for first reading at the third session of the Council which will be held in Poona in October.

No. 2252-173 of the 23rd September 1924.

From the Chamber to the Officiating Director, Labour Office, Bombay.

I am directed to acknowledge the receipt of your letter No. 4313, dated 19th August 1924, and its accompaniments, in which an expression of my Committee's opinion is invited on the provisions of the Bill to provide for the collection of statistical information for public purposes which is to be introduced again for first reading during the forthcoming session of the Bombay Legislative Council.

2. As you are aware my Committee have already indicated their attitude towards the Bill in my letter to the Bombay Government in the Home Department, No. 1350-173, dated 19th June 1924, and although they realize that subsequent developments have necessitated some modifications, in points of minor detail, of the views expressed in that letter they have no hesitation in reaffirming the broad principles on which their objections to the measure in its present form are based. In the words of the President of the Chamber, when opposing the first reading of the Bill, the members of the Chamber have, and can have, no possible objection to the compilation of statistics of a useful and reliable character but they are still unconvinced of either the necessity or the utility of the proposed legislation in that connection and they are even more emphatically opposed to the adoption in this country of the means which it is proposed to employ.

5. It is quite clear from a perusal of the speeches made during the debate on the Bill in the last session of the Council that the main argument in its favour is held to be that statistics will be required to a considerably increasing extent in the near future in connection with the settlement of industrial disputes and that their compilation and maintenance beforehand by an impartial authority is likely to prove an important factor in the promotion of industrial peace. It is to this aspect of the question that I am accordingly to devote the following remarks in the course of which my Committee will endeavour to show :—

(*a*) that the argument is untenable and cannot be substantiated either from English or Indian experience ;

(*b*) that legislation of the nature under review is neither a necessary nor a natural complement to legislation for the settlement of industrial disputes as is evidenced by the fact that in at least two countries where the latter machinery is to be found in its most complete form, namely, the United Kingdom and France, no such legislation in any way comparable to the Bill exists ;

(*c*) that even if the principle underlying the proposed measure were generally accepted and suitable of application to this country it cannot be held that the end would necessarily justify the utilization of the objectionable and inquisitorial means which it is proposed to employ ;

(*d*) that the statement made by the Director to the effect that it is not possible to provide for the collection of statistics relative to the dispute under enquiry in an Arbitration and Conciliation Act is not in accordance with the facts ; and

(*e*) that the system of an *ad hoc* enquiry into all the circumstances and conditions of work obtaining at the time of the cause of action which has been an essential feature of the English practice provides on the other hand the only reliable and satisfactory machinery for the settlement of industrial disputes and as was shown in the case of the recent strike in the mill industry is both capable of immediate application to Indian conditions and also contains the nucleus of further development in the direction of industrial courts, wages boards, etc., in course of time.

4. My Committee are prepared to admit that the Bill under reference is in the main a genuine attempt to provide machinery which may be of assistance in connection with future industrial disputes though they hold that it will be

entirely infructuous for that purpose. They do not therefore desire to refer to past events in that connection except to correct the suggestions which have been made in certain quarters that the existence of such legislation in the past would have gone far to mitigate the more serious consequences of, if not actually prevent, the many regrettable conflicts between Capital and Labour in this Presidency during the last five years. In no single instance have my Committee been able to find the slightest ground for such a contention—on the other hand a powerful factor in the prolongation of the struggle in many instances has undoubtedly been the confident nature of the operatives belief, fortified by previous experience, that Government will eventually intervene on their behalf and the recent labour legislation of both the Central and local Governments has been similarly misconstrued. However well intentioned the individual measures may have been experience shows that in their cumulative effect they have exercised a disturbing influence over the industrial population and my Committee desire again to take the opportunity of entering a caveat against the possible consequences of any further interference on the part of Government between employers and employees in this Presidency. It is only necessary to cite the most recent illustration of the ineffective character of the proposed legislation, namely, the strike which I have already mentioned, when the nature of the dispute was such that none of the information available in the Labour Office, admittedly as complete in the case of the mills situated in Bombay City and Island as if it had been compiled under legislative enactment, was of the slightest use. On the other hand a most complete and authentic statement of the facts and figures essential to the settlement of the dispute was readily forthcoming by voluntary action for the purpose of the *ad hoc* enquiry and immediately achieved the desired result. It is no part of my Committee's duty to comment upon the attitude adopted by the Labour Office in regard to that enquiry except that they feel bound to record their opinion that the Director's subsequent explanation has given rise to considerable misgivings as to whether the policy and performance of the Labour Office in such matters have always been so correlated as is essential to the successful prosecution of even its present

activities. It is, moreover, incidents such as the above, which are so destructive of that confidence in the sincerity of purpose and impartiality of the executive which is so much more vital to the success of such measures than even the construction of the Act itself.

5. I am now to refer to the suggestion that the proposed legislation is a necessary and natural complement to legislation for the settlement of industrial disputes. My Committee have cited in this connection the legislation of two countries one of which in industrial matters has so often formed the model for similar legislation in this country, and they have noted with interest that though some attempt has been made to justify the proposed legislation by a reference to the countries in question more reliance has throughout been placed upon the enactments of the Dominions and other countries which, although possibly providing better parallels as regards the details of the legislation, are far removed from India from the point of view of the stage of industrialization to which they have attained and the conditions with which they have to deal.

The English Census of Production Act, which is the only European legislation mentioned in the explanatory Memorandum attached to the Bill, was passed in 1906, since which date it may be reasonably assumed that considerable attention has been devoted to the best means of adjusting the differences between Capital and Labour in the United Kingdom and on the Continent. If therefore the Act is to be regarded as in any way comparable with the proposed legislation, as is obviously the intention of the framers of the Bill, it is interesting to observe that on no single occasion, so far as can be ascertained, has recourse ever been had either to the statistics compiled in respect of the Census taken in 1907, the only year for which the statistics are abvailable, or to the machinery set up by the Act, in connection with the numerous grave disturbances which have occurred since that date or for any other purpose of a similar nature. In other words if the supporters of the Bill seek to justify it by arguments of the nature I have described they can find no support in the annals of British legislation and the citation of the Census of Production Act in that connection can only confuse

the issues so far as the present Bill is concerned. The same criticism applies with even greater force to the inclusion of France in the same list, for a perusal of the French Labour Code makes it clear that the collection of statistics by legislative enactment in that country is confined to trades employing a large number of home workers. Other industrial establishments being merely required to furnish a copy of the list of hours of work, presumably as is done in this country already in accordance with the provisions of the Indian Factories Act.

6. My Committee's objections to the wide powers which it is proposed to confer upon the Director of the Labour Office, and the manner in which they may be exercised, are sufficiently indicated in my previous letter and I am merely to observe that further consideration of the provisions of the Bill in that connection has only strengthened them in their conviction that apart from the fact that such powers are unnecessary their exercise in their entirety is likely to be fraught with serious consequences to the peace of the city and at least is likely to affect adversely the relations between an employer and his workpeople.

7. It is no part however of my Committee's intention to offer merely destructive criticism of the proposed legislation and as I have already indicated their objections to the Bill relate mainly to the means by which it is sought to justify legislation of so far reaching a character. In their opinion legislation for the collection of statistics by statutory sanction should be clearly and concisely defined as regards its purpose, on the lines of the English Act, and that no attempt should be made to confuse the issues by claiming for such legislation powers which it does not possess or results which it cannot achieve. On the other hand my Committee maintain, and the statement has never been seriously controverted, that the only satisfactory statistics which command confidence during an industrial dispute are those actually compiled at the time of the cause of action and that the conditions obtaining in a particular mill or workshop cannot adequately be represented by means of weighted averages or index numbers, more particularly if the data upon which the latter are based were collected at a considerably earlier date. In no country

in the world, so far as they are aware, has an attempt ever been made to settle disputes relating to such intricate questions as rates of wages, overtime, etc., upon such a basis and my Committee deprecate even the suggestion by responsible officers of Government that a satisfactory settlement of industrial disputes can be obtained by such means. Moreover in view of the extent to which legislation on industrial disputes contains provisions requiring the submission to the Court or Tribunal of all statistics, documents, etc., which are relevant to the enquiry my Committee find it difficult to understand the reluctance of Government to accept their contention in the above regard. The importance which has been attached to such a provision is exemplified by the fact that it is practically the only compulsory item in the whole of the modern English legislation of that character and it is a prominent feature of the proposed Indian legislation in that connection, *vide* clauses 9 and 14 of the Trade Disputes Investigation Bill.

8. In conclusion I am to say that if it is the intention of Government to proceed with the present measure it is essential that the Bill should be amended in such a manner as :—

(*a*) to indicate clearly and concisely, like the Census of Production Act, the purpose and the period for which the additional statistical information is likely to be required, and

(*b*) to secure the collection of the desired information by equally effective but less objectionable methods than those at present suggested.

No. 5219 of the 24th September 1924.

From Officiating Director, Labour Office, Bombay, to the Chamber.

In accordance with instructions received from the Secretary, Home Department, I have the honour to send herewith 15 copies of a draft of the Statistics Bill as tentatively modified by Government side by side with the original Bill as already communicated to you. The changes indicated by the proposed Bill in the right hand column have been made in the light of the debate in Council and of such public and private opinions as have reached Government so far. The

principal effect of these changes is to define exactly what particular class of statistical information shall be called for and from what particular classes of persons. It is further arranged that if any statistics other than those specifically defined as ordinary statistics are required the notification directing their collection must be preceded by the placing of the papers on the table of the Legislative Council thereby enabling any Member to file a resolution and obtain a discussion in the Council.

2. Government do not in any way bind themselves down to the modified Bill but would be glad of opinions on the same. I have to express the regret of Government for the short time given for the expression of these opinions but have to ask that you will, if possible, make it convenient to send in the views of your Chamber before the 4th October next.

BILL NO. XII OF 1924 (as modified.)

A Bill to provide for the collection of statistical information for public purposes.

Whereas it is expedient to provide for the collection of statistical information for public purposes and whereas the previous sanction of the Governor General required by clause (*e*) of sub-section (3) of section 80A of the Government of India Act has been obtained for the passing of this Act. It is hereby enacted as follows:—

Short title.

1. (1) This Act may be called "The Bombay Statistic Act 192. ."

Extent and Commencement.

2. (1) It extends to the whole of the Bombay Presidency.

(2) It shall come into operation on such date as may be fixed by the Governor in Council by notification in the *Bombay Government Gazette.*

Definitions.

3. In this Act, unless there is anything repugnant to the context:—

(1) "Statistician" means the Director of the Labour Office under the Government of Bombay as well as such other officer or officers of Government as shall be authorized from time to time by executive order to perform any or all of the functions assigned to the Statistician under the provisions of this Act.

(2) The word "Factory" bears the same meaning as in the Indian Factories Act (XII of 1911) as amended by the Indian Factories Amendment Act, 1922 (II of 1922.)

(3) "Industrial Establishment" means any premises wherein or within the precincts of which ten or more persons are employed on separate remuneration in any process for making, repairing, ornamenting, finishing or otherwise adapting for use, or transport or for sale, any article or part of an article, or in any process for the production or transmission of physical forces.

(4) "Mercantile House" means any shop or office in which commercial transactions are conducted relating to all kinds of banking, import and export, sale or transfer of securities, and brokerage and agencies of all kinds, irrespective of the number of persons employed for the conduct of the business.

(5) "Trading Concern" means any person, firm or company which sells any goods, supplies any power, provides facilities for transport of persons or goods by land, air, or water, or offers any accommodation, meals, services, dramatic performances or other amusement, or convenience to the public for money, and employs for the purposes of its business ten or more persons on separate remuneration.

Explanation.—Any business, firm or company may fall under any two or more of the definitions contained in sub-sections (2) to (5) of this section.

(6) "Shop" means and includes any store or place in or from which any articles are sold.

Explanation.—A shop may be also a Trading Concern.

(7) "Local Authority" means every Municipality, Local Board, Village Panchayat, or other corporate body established under any law for the time being in force in the Bombay Presidency for the purposes of Local Self-Government.

(8) "Employer" means—

(*a*) the Owner, Joint-owner, Agent, or Lessee of any Factory, Industrial Establishment, Mercantile House or Trading Concern.

(*b*) the manager or other person for the time being acting for and on behalf of such owner, joint-owner, agent or lessee.

(*c*) any person, firm, company or corporation or the agent or lessee of such person, firm, etc., which employs at any time ten or more persons on separate remuneration otherwise than in a Factory or Industrial Establishment on any construction, excavation or other such manual labour, or on the handling of goods in docks, warehouses and the like.

(*d*) the manager or other person for the time being in charge of the labourers employed as aforesaid.

(*e*) The Commissioner, Chief Officer or Secretary of every Local Authority.

(*f*) All Departments and Offices under the Government of Bombay.

(9) "Employee" means any person engaged by any other person, whether permanently or temporarily to carry out any kind of work or service on any form of remuneration.

(10) "Trading Proprietor" means—

(*a*) the Owner, Joint-owner, Agent, or Lessee of any Factory, Industrial Establishment, Trading Concern or Shop, and

(*b*) the manager or other person acting for the time being for and on behalf of such owner, joint owner, agent or lessee.

Explanation.—Any person firm or company may be both an Employer and a Trading Proprietor in respect to one and the same business.

(11) "Dwelling" means any building or structure whether permanent or temporary, which is used or is capable of being used as a human habitation.

(12) "Godown" means any building or structure, in which goods, conveyances or animals are stored or confined, or which is capable of being used for such purpose.

(13) "Landlord" means and includes the proprietor of any dwelling or godown, as well as the accredited agent or representative of such proprietor.

(14) "Trade Union" means any combination or association of employees which is in existence at any time for the purpose of promoting or protecting the common interests of its members in their capacity of employees.

(15) "Association of Employers" means any combination of employers as defined in this Act, which is in existence at any time for the purpose of promoting or protecting their common interests as Employers of Labour.

(16) "Exchange" means an association in or through which any merchants, brokers or traders carry on mutual commercial transactions of any kind according to definite rules and regulations.

Scope of the Statistics.

4. Subject to the Provisions of this Act and of any Rules made thereunder the Statistician shall from time to time for public purposes collect statistics from the undermentioned persons and relating to the subjects shown against each—

(*a*) from Employers and associations of employers

relating to wages and other remunerations paid to employees; hours and conditions of labour; housing of employees; fines and penalties; absenteeism; labour turnover; health and comfort of employees.

Provided that no employer shall be compelled to supply to the Statistician any information which he may also be compelled by the Provisions of the Indian Factories Act of 1911 as amended by the Indian Factories Act 1922 to supply to an Inspector of Factories.

(*b*) from Trading Proprietors and Exchanges

relating to the current or past market prices of all goods, securities, accommodation, services, exhibitions, recreations, power, or transport facilities supplied to customers.

(*c*) from Landlords

relating to the current or past rental of dwellings and godowns as well as to any other conditions on which such dwellings and godowns are leased, and whether such conditions are entered in written leases or not.

(*d*) from Trade Unions

relating to membership, rules and accounts of the Union, and all subjects mentioned in Clause (*a*) of this Section.

Special Statistics.

5. The Governor in Council may from time to time direct by Notification in the Government Gazette that any statistics relating to any matters other than those set forth in the last preceding section shall be collected under the provisions of this Act, either from the classes of persons set forth in the said section or from any other classes of persons.

Provided that no such notification shall be published until after a statement showing the special statistics which it is proposed to collect shall have been placed upon the table of the Legislative Council during one session, and no resolution shall have been accepted by the Council disallowing the collection of the said special statistics.

General limitation of statistics.

6. Except so far as is prescribed by section 4 of this Act, or shall from time to time be ordered by the Governor in Council under the provisions of the last preceding Section, no person or class of persons shall be called upon to furnish statistics under the provisions of this Act.

Publication of statistics.

7. All statistics collected under the provisions of this Act shall be compiled and tabulated by the Statistician, and shall be published in such form as shall be from time to time prescribed by executive order. And the Statistician shall, together with the statistical tables, publish such explanation or commentary on the same as is necessary for the interpretation and appreciation of the figures.

Preparing and filling up of forms.

8. For the purposes of sections 4 and 5 the Statistician may deliver to any employer, association of employers, trading proprietor, exchange, landlord or Trade Union a notice in such form as he considers necessary, or (in the case of statistics called for in accordance with a notification under section V) in such form as the Governor in Council shall prescribe and every such employer, association of employers, trading proprietor, exchange, landlord or Trade Union to whom any such notice is delivered shall fill up the forms required by such notice to be filled up, or cause the same to be filled up, with the information required in the forms to the best of his knowledge, information and belief, and shall, within the time prescribed in the notice, supply the information required to the Statistician.

Access to records.

9. Every person who has the custody or charge of any Government records or documents other than records or documents of the Government of India and every person or local authority who has the custody or charge of any records or documents of any municipal or other public body or of any corporation from which information sought in respect of the objects of this Act can be obtained, or which would aid in the completion or correction thereof, shall grant to the Statistician or any person deputed by the Statistician for that purpose in writing, access thereto for the obtaining of such information therefrom.

Authentication of forms.

10. Every form delivered or issued by the Statistician under this Act shall be sufficiently authenticated if the name of the Statistician by whom it is delivered or issued has been printed or stamped thereon.

How forms may be issued.

11. For the purposes of this Act a notice shall be deemed to have been delivered

(*a*) to any employer or trading proprietor if such notice shall have been personally delivered to such employer or trading proprietor at his usual place of business or shall have been left at his usual place of business by the Statistician or any member of his office staff, or shall have been forwarded through the Post addressed to such employer or trading proprietor at his usual or last known place of business.

(*b*) To landlords, if such notice shall have been personally delivered to such landlord by the Statistician or by any member of his office staff, or shall have been left at or forwarded through the post to his usual place of residence or of business.

(c) To Trade Unions, associations of employers and Exchanges, if such notice shall have been delivered to the Secretary or other officer of such Union, Association or Exchange, in the manner aforesaid at the usual Head Quarters of such Union, Association or Exchange, or left at or forwarded through the post to the usual Head Quarters of such Union, Association or Exchange addressed to the Secretary or other officer.

Power to enter factories, etc.

12. For the purpose of making any enquiries or observations necessary for the proper carrying out of this Act the Statistician or any person authorised in writing in this behalf by the Statistician, may, at any reasonable hour between sunrise and sunset enter any Factory or Industrial Establishment or the usual place of business of employers referred to in sub-clause 8 (c) of section 3 or into any shop or the usual place of business of any mercantile house or trading concern, or the Head Quarters of any Trade Union and may make such enquiries as are necessary to any investigation.

Penalty for refusing or neglecting to supply information, etc.

13. Any employer, association of employers, trading proprietor, exchange, landlord or Trade Union who

(1) refuses or wilfully neglects to fill or cause to be filled up a form required to be filled up by a notice duly delivered to him as aforesaid : or

(2) inserts or permits to be inserted in such form any information known by him to be false or which he does not believe to be true ; or which he knows to be irrelevant to the enquiry, or

(3) refuses or wilfully neglects within the time prescribed in the form to return the form duly filled up to the Statistician or to any person employed on his behalf to collect or receive the same ; or

(4) refuses to grant to the Statistician or to any other person deputed by the Statistician. For that purpose in writing access to records in accordance with Section 7 ; or

(5) refuses the Statistician or any officer authorised in writing by the Statistician such entry on or access to any land or premises as by this Act the Statistician or such officer is entitled to have, or obstructs or hinders the Statistician or such officer in the performance of his duties as such ; or

(6) wilfully refuses to answer to the best of his knowledge and belief any question asked by the Statistician or by any officer deputed by the Statistician for the purpose which he may lawfully be required to answer, or makes a false answer to such question, knowing the answer to be false, shall be punished for each such offence with fine which may extend to five hundred rupees.

Prohibition against publishing individual returns.

14. No individual return or part of an individual return, made, and no answer to any question put, for the purposes of this Act, shall, without the previous consent in writing of the person responsible for the making of the return or the answering of the question, be published; nor, shall any person not engaged in an enquiry instituted by the Statistician as prescribed under this Act be permitted to see any such individual return or any part of an individual return ; and so far as relates to employers, associations of employers, trading proprietors, exchanges and landlords no report, summary, statistics or publication issued by the Statistician shall contain any of the particulars comprised in any individual return, so arranged as to enable any person to identify any particulars so published as being particulars relating to any individual employer, association of employers, trading proprietor, exchange or landlord.

Penalty for divulging information and misconduct.

15. Any person, engaged in the collection, tabulation compilation or publication of returns or information required under this Act who—

(1) puts an offensive or improper question to any person;

or

(2) shall not keep inviolate the secrecy of the information gathered from or entered on any form filled up as required under this Act, or who shall divulge any information contained in any statement, return, accounts, document, deposition or record obtained by him or who seeks to obtain or obtains in the pretended performance of his duties information which is not duly authorised to obtain shall be punished for each such offence with simple imprisonment which may extend to six months or with fine which may extend to Rs. 1,000 or with both.

Inadmissibility in legal proceedings.

16. Save in the case of a prosecution under this Act no return made in pursuance of any of the requirements or provisions of this Act shall be admissible in evidence in any civil, revenue or criminal court.

Procedure.

17. (1) No prosecution shall be instituted under this Act except with the previous sanction of Government.

(2) All offences against this Act shall be triable by the Court of a Presidency Magistrate or of a Magistrate of the first class.

Power to make rules.

18. (1) The Governor in Council may make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for

(*a*) prescribing the particulars and information to be furnished in relation to any matter in respect of which statistics may be collected under this Act;

(*b*) prescribing the manner and form in which, the times and places at which, and the persons by whom and to whom such particulars and information shall be furnished.

Commencement of rules.

19. Rules made under section 18 shall be published in the Bombay Government Gazette and shall thereupon have effect as if enacted in this Act.

No. 5330 of 2nd October 1924.

From Officiating Director, Labour Office, Bombay, to President, Chamber of Commerce.

"As a result of conversations with various Associations and private persons in Bombay I have decided to recommend that the attached draft clause 12 should be substituted for the draft clause 12 of the modified Statistics Bill already circulated to you.

To be substituted for Section 12 *of the modified Statistics Bill.*

12. POWER TO ENTER FACTORIES, &c.

For the purpose of making any enquiry necessary for the proper carrying out of this Act entry may be made as follows:—

(1) The Statistician, or any member of his gazetted or clerical establishment authorised by him in writing, from time to time, may enter into any shop at any time, during business hours, for the purpose of ascertaining prices;

(2) The Statistician, or any member of his establishment not below the rank of gazetted officer, may, after notice in writing shall have been duly given, and during business hours, enter the office of the Manager, Secretary or other person in charge of any factory or industrial establishment, or the usual place of business of the employers mentioned in clause 8 (*c*) of Section 3, or of any mercantile house or trading concern for the purpose of explaining the statistics required for any form, or of securing the filling up and return of any form, or the correction or completion of any form already submitted.

ORIGINAL STATISTICS BILL.

BILL No. XII OF 1924.

A Bill to provide for the collection of Statistical information for public purposes.

WHEREAS it is expedient to provide for the collection of statistical information for public purposes AND WHEREAS the previous sanction of the Governor-General required by clause (*e*) of sub-section (3) of section 80A of the Government of India Act has been obtained for the passing of this Act; it is hereby enacted as follows:—

Short title.

1. This Act may be called "The Bombay Statistics Act 192 ."

Extent and commencement.

2. (1) It extends to the whole of the Bombay Presidency.

(2) It shall come into operation on such date as may be fixed by the Governor in Council by notification in the Bombay Government Gazette.

Definitions.

3. In this Act, unless there is anything repugnant in the subject or context—

(1) "Director" means the Director of the Labour Office of the Government of Bombay, and includes any person for the time being acting in that capacity.

(2) "Factory" means any building or place used for the purpose of manufacturing, treating, repairing or preparing any article.

STATISTICS BILL AS FURTHER MODIFIED AND AS IT WAS PROPOSED TO RECOMMEND IT FOR CONSIDERATION BY SELECT COMMITTEE IN THE EVENT OF ITS PASSING THE FIRST READING.

BILL No. XII OF 1924.

A Bill to provide for the collection of Statistical information for public purposes.

WHEREAS it is expedient to provide for the collection of statistical information AND WHEREAS the previous sanction of the Governor-General required by clause (*e*) of sub-section (3) of section 80-A of the Government of India Act has been obtained for the passing of this Act; it is hereby enacted as follows:—

Short title.

1. This Act may be called "The Bombay Statistics Act 192 ."

Extent and commencement.

2. (1) It extends to the whole of the Bombay Presidency.

(2) It shall come into operation on such date as may be fixed by the Governor in Council by notification in the Bombay Government Gazette.

Definitions.

3. In this Act, unless there is anything repugnant to the context.

(1) "Statistician" means such officers or officer of Government as shall be authorized from time to time by executive order to perform any or all of the functions assigned to the Statistician under the provisions of this Act.

(2) The word "Factory" bears the same meaning as in the Indian Factories Act XII of 1911 as amended by the Indian Factories Amendment Act, 1922 (II of 1922).

(3) " Employer " includes—

(*a*) any employer in any industry.

(*b*) the manager, overseer or other person for the time being acting for and on behalf of any employer.

(4) " Industry " includes

(*a*) any business, trade, undertaking or calling of employers;

(*b*) any calling, service, employment, handicraft or industrial occupation or avocation of employees; and

(*c*) a branch of an industry or a group of industries.

(5) " Dwelling " means a building, tent or vessel whether permanent or temporary, which is wholly or partly used for the purpose of human habitation, and includes a vessel in any port of the Bombay Presidency.

(6) " Occupier " or " Person in charge" includes every master, keeper, chief officer, or other person in actual charge of any jail, prison, hospital, or other public or charitable institution.

(7) " Shop " includes any store or place in or from which any articles are sold.

(3) " Industrial Establishment " means any premises wherein or within the precincts of which twenty or more persons are employed on separate remuneration in any process for making, repairing, ornamenting, finishing, or otherwise adapting for use, for transport or for sale, any article or part of an article, or in any process for the production or transmission of physical forces.

(4) " Mercantile House " means any shop or office in which commercial transactions are conducted relating to all kinds of banking, import and export, sale or transfer of securities, and brokerage and agencies of all kinds, irrespective of the number of persons employed for the conduct of the business.

(5) " Trading Concern " means any person, firm or company which sells any goods, supplies any power, provides facilities for transport of persons or goods by land, air, or water, or offers any accommodation, meals, services, dramatic performances or other amusement, or convenience to the public for money and employs for the purposes of its business ten or more persons on separate remuneration.

Explanation.—Any business, firm or company may fall under any two or more of the definitions contained in sub-sections (2) to (5) of this section.

(6) " Shop " means and includes any store or place in or from which any articles are sold.

Explanation.—A shop may be also a Trading Concern.

(7) " Local Authority " means every Municipality, Local Board, Village Panchayat, or other corporate body established under any law for the time being in force in the Bombay Presidency for the purposes of Local Self-Government.

(8) "Owner" includes the manager or other person for the time being in charge of any factory, shop, or place of business.

(8) "Employer" means

(*a*) the owner, joint-owner agent, or lessee of any factory, industrial establishment, mercantile house or trading concern.

(*b*) the manager or other person for the time being acting for and on behalf of such owner, joint-owner agent or lessee.

(*c*) Any person, firm, company or corporation or the agent or lessee of such person, firm, etc., which employs at any time twenty or more persons on separate remuneration otherwise than in a factory or industrial establishment on any construction, excavation, or other such manual labour, or on the handling of goods in docks, warehouses and the like.

(*d*) the manager or other person for the time being in charge of the labourers employed as aforesaid.

(*e*) The Commissioner, Chief Officer or Secretary of every Local Authority.

(*f*) All Departments and Offices under the Government of Bombay.

(9) "Employee" means any person engaged by any other person, whether permanently or temporarily to carry out any kind of work or service on any form of remuneration.

(10) "Trading Proprietor" means

(*a*) the owner, joint-owner, agent or lessee of any factory, industrial establishment, mercantile house, trading concern or shop, and

(*b*) the manager or other person acting for the time being for and on behalf of such owner, joint-owner, agent or lessee.

Explanation.—Any person firm or company may be both an Employer and a Trading Proprietor in respect to one and the same business.

Scope of the Statistics.

4. Subject to the provisions of this Act and the rules made thereunder statistics shall be collected for public purposes from time to time by the Director relating to all or any of the following matters:—

(1) prices of commodities and the cost of living;
(2) rents of dwellings;
(3) rates of wages and hours of labour;
(4) employment and unemployment;
(5) industrial disputes; and
(6) any other matter which the Governor in Council may by notification in the "Bombay Government Gazette" prescribe.

(11) "Dwelling" means any building or structure whether permanent or temporary, which is used or is capable of being used as a human habitation.

(12) "Godown" means any building or structure, in which goods, conveyances or animals are stored or confined, or which is capable of being used for such purpose.

(13) "Landlord" means and includes the proprietor of any dwelling or godown, as well as the accredited agent or representative of such proprietor.

Scope of the Statistics.

4. Subject to the provisions of this Act and of any Rules made thereunder the Statistician may from time to time for public purposes collect statistics from the undermentioned persons and relating to the subjects shown against each

(*a*) From employers
relating to wages and other remunerations paid to employees; hours and conditions of labour; housing of employees; absenteeism; labour turnover; and benefits provided for employees.

Provided that no employer shall be compelled to supply to the Statistician any information which he may also be compelled by the Provisions of the Indian Factories Act of 1911 as amended by the Indian Factories Act, 1922 to supply to an Inspector of Factories.

(*b*) From trading proprietors
relating to the current or past market prices of all goods, securities accommodation, services, exhibitions, recreations, power, or transport facilities supplied to customers.

(*c*) From landlords
relating to the current or past rental of dwellings and godowns as well as to any other conditions on which such dwellings and godowns are leased, and whether such conditions are entered in written leases or not.

Publication of Statistics.

5. Subject to the general or special orders of Government, the Director shall compile and tabulate the statistics so collected and may publish them or abstracts thereof with any observations he may deem proper to make thereon.

Preparing and filling up of forms.

6. For the purposes of sections 4 and 5 the Director may deliver to any person, employer, owner, occupier, or person in charge a notice in such form as he considers necessary for obtaining any information required. Every person, employer, owner, occupier or person in charge to whom any such notice is delivered shall fill up the forms required by such notice to be filled up, or cause the same to be filled up, with the information required in the forms to the best of his knowledge, information and belief and shall, within the time prescribed in the notice, supply the information required to the Director.

Access to records.

7. Every person who has the custody or charge of any Government records or documents other than records or documents of the Government of India and every person or local authority who has the custody or charge of any records or documents of any municipal or other public body or of any corporation from which information sought in respect of the objects of this Act, can be obtained, or which would aid in the comple-

General Limitation of Statistics.

5. Except so far as is prescribed by section 4 of this Act, no person or class of persons shall be called upon to furnish statistics under the provisions of this Act.

Publication of Statistics.

6. All statistics collected under the provisions of this Act shall be compiled and tabulated by the Statistician and shall be published in such form as shall be from time to time prescribed by executive order. And the Statistician shall, together with the Statistical tables, publish such explanation on the same as is necessary merely for the interpretation and appreciation of the figures.

Preparing and filling up of forms.

7. For the purposes of section 4 of this Act, the Statistician may deliver to any employer, trading proprietor, or landlord a notice in such form as he considers necessary, or shall be prescribed under Rules framed under section 17 of this Act; and every such employer, trading proprietor, or landlord to whom any such notice is delivered shall fill up the forms required by such notice to be filled up, or cause the same to be filled up with the information required in the forms to the best of his knowledge, information and belief, and shall, within the time prescribed in the notice, supply the information required to the Statistician.

Access to records.

8. Every person who has the custody or charge of any Government records or documents other than records or documents of the Government of India and every person or local authority who has the custody or charge of any records or documents of any municipal or other public body or of any corporation from which information sought in respect of the objects of this Act can be obtained, or which would aid in the completion

tion or correction thereof, shall grant to the Director or any other person deputed by the Director for that purpose in writing access thereto for the obtaining of such information therefrom.

Authentication of forms.

8. Every form delivered or issued by the Director under this Act shall be sufficiently authenticated if the name of the Director by whom it is delivered or issued has been printed or stamped thereon.

How forms may be issued.

9. For the purposes of this Act a notice shall be deemed to have been delivered to any person, employer, owner, occupier, or person in charge, if such notice shall have been personally delivered to such person, employer, owner, occupier, or person in charge by the Director or by his agent, or shall have been left at the usual or last known place of business or the usual or last known place of abode of such person, employer, owner, occupier, or person in charge, or if the same shall have been forwarded by post addressed to such person, employer, owner, occupier, or person in charge at his usual or last known place of business or at his usual or last known place of abode.

Power to enter factories, etc.

10. For the purpose of making any enquiries or observations necessary for the proper carrying out of this Act the Director or any person authorised in this behalf by the Director in writing, may, at any reasonable hour between sunrise and sunset enter any factory, mine, building, shop or place where persons are employed or where articles are sold or bartered, and may make such enquiries as are necessary to any investigation.

or correction thereof, shall grant to the Statistician or any person deputed by the Statistician for that purpose in writing, access thereto for the obtaining of such information therefrom.

Authentication of forms.

9. Every form delivered or issued by the Statistician under this Act shall be sufficiently authenticated if the name of the Statistician by whom it is delivered or issued has been printed or stamped thereon

How forms may be issued.

10. For the purposes of this Act a notice shall be deemed to have been delivered—

(*a*) to any employer or trading proprietor if such notice shall have been personally delivered to such employer or Trading Proprietor at his usual place of business or shall have been left at his usual place of business by the Statistician or any member of his office staff, or shall have been forwarded through the Registered Post addressed to such employer or trading proprietor at his usual or last known place of business.

(*b*) To landlords, if such notice shall have been personally delivered to such landlord by the Statistician or by any member of his office staff, or shall have been left at or forwarded through the Registered Post to his usual place of residence or of business.

Power to enter factories, etc.

11. For the purpose of making any enquiry necessary for the proper carrying out of this Act entry may be made as follows :—

(1) The Statistician, or any member of his Gazetted or clerical establishment authorised by him in writing from time to time may enter into any shop at any time during business hours for the purpose of ascertaining prices ;

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(2) The Statistician, or any member of his establishment not below the rank of Gazetted officer, may, after 3 days' notice in writing shall have been duly given, and during business hours, enter the office of the Manager, Secretary or other person in charge of any factory or industrial establishment, or the usual place of business of the employers mentioned in clause 8 (c) or section 3, or of any mercantile house or trading concern for the purpose of explaining the statistics required for any form or of securing the filling up and return of any form, or the correction or completion of any form already submitted.

Penalty for refusing or neglecting to supply information, etc.

11. Any person, employer, owner, occupier, or person in charge, who

(1) refuses of wilfully neglects to fill or cause to be filled up a form required to be filled up by a notice duly delivered to him as aforesaid ; or

(2) inserts or permits to be inserted in such form any information known by him to be false or which he does not believe to be true ; or

(3) refuses or wilfully neglects within the time prescribed in the form to return the form duly filled up to the Director or to any person employed on his behalf to collect or receive the same ; or

(4) refuses to grant to the Director or to any other person deputed by the Director for that purpose in writing access to records in accordance with section 7 ; or

(5) refuses the Director or any officer authorised in writing by the Director such entry on or access to any land or premises as by this Act the Director or such officer is entitled to have, or obstructs or hinders the Director or such officer in the performmance of his duties as such ; or

Penalty for refusing or neglecting to supply information, etc.

12. Any employer, trading proprietor or landlord who

(1) refuses or wilfully neglects to fill or cause to be filled up a form required to be filled up by a notice duly delivered to him as aforesaid ; or

(2) inserts or permits to be inserted in such form any information known by him to be false or which he does not believe to be true ; or

(3) refuses or wilfully neglects within the time prescribed in the form to return the form duly filled up to the Statistician or to any person employed on his behalf to collect or receive the same ; or

(4) refuses to grant to the Statistician or to any other person deputed by the Statistician for that purpose in writing access to records in accordance with section 8 ; or

(5) refuses the Statistician or any officer authorised in writing by the Statistician such entry on or access to any land or premises as by this Act the Statistician or such officer is entitled to have, or obstructs or hinders the Statistician or such officer in the performance of his duties as such, or

(6) wilfully refuses to answer to the best of his knowledge and belief any question asked by the Director or by any officer deputed by the Director for that purpose which he may lawfully be required to answer, or makes a false answer to such question, knowing the answer to be false, shall be punished for each such offence with simple imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

Prohibition against publishing individual returns.

12. No individual return or part of an individual return, made, and no answer to any question put, for the purposes of this Act shall, without the previous consent in writing of the person, employer, owner, occupier, or person in charge for the time being of the undertaking or dwelling in relation to which the return or answer was made or given, be published, nor, shall any person not engaged in an enquiry instituted by the Director as prescribed under this Act be permitted to see any such individual return or any part of an individual return; and no report, summary, statistics or publication issued by the Director shall contain any of the particulars comprised in any individual return, so arranged as to enable any person to identify any particulars so published as being particulars relating to any individual person or business.

Penalty for divulging information and misconduct.

13. Any person engaged in the collection, tabulation, compilation or publication of returns or information required under this Act who

(1) puts an offensive or improper question to any person; or

(2) shall not keep inviolate the secrecy of the information gathered from or entered on any form filled up as required under this

(6) wilfully refuses to answer to the best of his knowledge and belief any question asked by the Statistician or by any officer deputed by the Statistician for the purpose which he may lawfully be required, to answer, or makes a false answer to such question, knowing the answer to be false, shall be punished for each such offence with fine which may extend to five hundred rupees.

Prohibition against publishing individual returns.

13. No individual return or part of an individual return, made, and no answer, to any question put, for the purposes of this Act shall, without the previous consent in writing of the person responsible for the making of the return or the answering of the question be published, nor, shall any person not engaged in an enquiry instituted by the Statistician as prescribed under this Act be permitted to see any such individual return or any part of an individual return; and so far as relates to employers, trading proprietors, and landlords no report, summary, statistics or publication issued by the Statistician shall contain any of the particulars comprised in any individual return, so arranged as to enable any person to identify any particulars so published as being particulars relating to any individual employer, trading proprietor or landlord.

Penalty for divulging information and misconduct.

14. Any person engaged in the collection, tabulation, compilation, or publication of returns or information required under this Act who

(1) puts an offensive or improper question to any person; or

(2) shall not keep inviolate the secrecy of the information gathered from or entered on any form filled up as required under

Act, or who shall divulge any information contained in any statement, return, accounts, document, deposition, or record obtained by him or who seeks to obtain or obtains in the pretended performance of his duties information which he is not duly authorised to obtain shall be punished for each such offence with simple imprisonment which may extend to six months or with fine which may extend to Rs. 1,000 or with both.

Inadmissibility in legal proceedings.

14. Save in the case of a prosecution under this Act no return made in pursuance of any of the requirements or provisions of this Act shall be admissible in evidence in any civil, revenue or criminal court.

Procedure.

15. (1) No prosecution shall be instituted under this Act except with the previous sanction of Government.

(2) All offences against this Act shall be triable by the Court of a Presidency Magistrate or of a Magistrate of the first class.

Power to make rules.

16. (1) The Governor in Council may make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for

(*a*) prescribing the particulars and information to be furnished in relation to any matter in respect of which statistic may be collected under this Act;

(*b*) prescribing the manner and form in which, the times and places at which, and the persons by whom and to whom such particulars and information shall be furnished.

this Act, or who shall divulge any information contained in any statement, return, accounts, document, deposition or record obtained by him or who seeks to obtain or obtains in the pretended performance of his duties information which he is not duly authorised to obtain shall be punished for each such offence with simple imprisonment which may extend to six months or with fine which may extend to Rs. 1,000 or with both.

Inadmissibility in legal proceedings.

15. Save in the case of a prosecution under this Act no return made in pursuance of any of the requirements or provisions of this Act shall be admissible in evidence in any civil, Revenue or Criminal Court.

Procedure.

16. (1) No prosecution shall be instituted under this Act except with the previous sanction of the Governor in Council.

(2) All offences against this Act shall be triable by the Court of a Presidency Magistrate or of a Magistrate of the first class.

Power to make rules.

17. (1) The Governor in Council may make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for

(*a*) prescribing the particulars and information to be furnished in relation to any matter in respect of which satistics may be collected under this Act;

(*b*) prescribing the manner and form in which, the times and places at which, and the persons by whom and to whom such particulars and information shall be furnished;

(*c*) prescribing the expert assistance, if any, which the Statistician should seek in the preparation of forms and the publication of results.

Commencement of rules.

17. Rules made under section 16 shall be published in the *Bombay Government Gazette* and shall thereupon have effect as if enacted in this Act.

Commencement of rules.

18. Rules made under section 17 shall be published in the *Bombay Government Gazette* and shall also be laid on the table of the Bombay Legislative Council for one month previous to the next Session of the Council, and shall be liable to be modified or annulled by a resolution of the said Council, passed at such next Session.

THE WORKMEN'S COMPENSATION ACT, 1923.

RULES THEREUNDER.

No. 4486-D. of the 9th April 1924.

From the Government of Bombay, General Department, to the Chamber.

I am directed by the Governor in Council to forward herewith a copy of this Government Resolution No. 4486, dated the 31st March 1924 and accompaniments regarding draft rules under the Workmen's Compensation Act and to request that you will be so good as to favour Government with the opinion of your Chamber on the proposed rules by the 15th May 1924. It is requested that the reply of your Chamber may be sent in duplicate one copy to the Secretary to Government, General Department, and one copy to the Director, Labour Office, direct.

Rules under the Workmen's Compensation Act.—

GOVERNMENT OF BOMBAY.

GENERAL DEPARTMENT.

Resolution No. 4486.

BOMBAY CASTLE, 31*st March* 1924.

Letter from the Government of India, Department of Industries and Labour, No. L.—859, dated the 17th March 1924 :—

"I am directed to enclose 30 copies of the draft rules published by the Governor-General in Council under section

34 of the Workmen's Compensation Act, 1923, in the *Gazette of India* of March 15th, 1924. The Government of India desire that wide publicity should be given to these draft rules and they will welcome all suggestions that may be received in this connection. I am directed to request that, with the permission of His Excellency the Governor in Council, copies of the draft rules may be forwarded to representative bodies of employers and workers and to all who are likely to be in a position to make contributions of value in this connection.

"2. In accordance with the provisions of the Act, a period of three months has been allowed for filing objections and suggestions, but as the Act will come into force within a few days after the expiry of this period, I am to request that, copies of opinions may be forwarded as soon as they are received and that, if possible, the views of the local Government may be communicated to the Government of India before the 1st June 1924."

RESOLUTION.—Copies of the letter from the Government of India and accompaniments should be forwarded to the Remembrancer of Legal Affairs, the Commissioners of Divisions, the Commissioner in Sind, the Collector of Bombay, the Collector of Sholapur, the Director of Industries, the Millowners' Association, Bombay, the Indian Merchants' Chamber, Bombay, the Chambers of Commerce, Bombay and Karachi, the European Textile Association, the Social Service League, the Trades Union Congress, the Kamgar Hitwardhak Sabha, the Agents, B. B. and C. I. and G. I. P. Railways, the Bombay Engineering Employers' Association, the Chairman, Bombay and Karachi Port Trusts, the Shipping Master, Bombay, and the Superintendent of Telegraphs, Bombay Circle, and they should be requested to favour Government with their views on the draft rules as soon as possible preferably before the 15th May 1924.

2. The replies should be forwarded in duplicate, one copy to the Secretary, General Department, and one copy to the Director, Labour Office. The replies received in the General Department should be forwarded to the Government of India as soon as they are received and the Director, Labour Office,

should be requested to favour Government with his views on the draft rules after considering the opinions expressed by the different officers and bodies.

3. A copy of the letter should also be forwarded to the Director of Information, and he should be requested to give wide publicity to it as desired by the Government of India. The draft rules have been published in the *Bombay Government Gazette*.

GENERAL DEPARTMENT.

Bombay Castle, 20th March 1924.

No. 4486.—The following notification by the Government of India, Department of Industries and Labour, is republished :—

" No. L.-859, dated Dehli, the 10th March 1924.

The following draft of certain rules which the Governor General in Council proposes to make under section 32 of the Workmen's Compensation Act, 1923 (VIII of 1923), is hereby published as required by section 34 of the said Act for the information of persons, likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the sixteenth day of June 1924, and that any objection or suggestion which may be received from any person with respect to the said draft before the date aforesaid will be considered by the Governor General in Council.

DRAFT RULES.

PRELIMINARY.

1. *Short title.*—These rules may be called the Indian Workmen's Compensation Rules, 1924.

2. *Definitions.*—In these rules, unless there is anything repugnant in the subject or context,—

(*a*) ' the Act ' means the Workmen's Compensation Act, 1923.

(*b*) ' Form ' means a form appended to these rules.

(*c*) ' section ' means a section of the Act.

PART I.

REVIEW OF HALF-MONTHLY PAYMENTS AND COMMUTATION THEREOF.

3. *When application may be made without medical certificate.*—Application for review of a half-monthly payment under section 6 may be made without being accompanied by a medical certificate—

(*a*) by the employer, on the ground that since the right to compensation was determined the workmen's wages have increased ;

(*b*) by the workman, on the ground that since the right to compensation was determined his wages have diminished ;

(*c*) by the workman, on the ground that the employes having commenced to pay compensation, has ceased to pay the same, notwithstanding the fact that there has been no change in the workman's condition such as to warrant such cessation ;

(*d*) either by the employer or by the workman on the ground that the workman has ceased, since the right to compensation was determined, to be a minor, provided that a certificate of the nature referred to in section 18 or any other certificate of a qualified medical practitioner is produced in support of the application ;

(*e*) either by the employer or by the workman, on the ground that the determination of the rate of compensation for the time being in force was obtained by fraud or other unlawful means.

4. *Procedure on application for review.*—If, on examining an application for review by an employer in which the reduction or discontinuance of half-monthly payments is sought, it appears to the Commissioner that there is ground for believing that the employer has a right to such reduction or discontinuance, he may at any time issue an order withholding the half-monthly payments in whole or in part pending his decision on the application.

5. *Procedure on application for commutation.*—(1) Where application is made to the Commissioner under section 7 for the redemption of a right to receive half-monthly payments by the payment of a lump sum, the Commissioner shall award such sum as is sufficient, with simple interest at the rate of one per cent. per mensem, to provide the total of the half-monthly payments which would be payable for the period during which he estimates that the disablement will continue.

(2) When, in any case to which sub-rule (1) applies, the Commissioner is unable to form an approximate estimate of the probable duration of the disablement, he may from time to time postpone a decision on the application for a period not exceeding two months at any one time.

PART II.

Deposit of Compensation.

6. *Deposit under section* 8 (1).—(1) An employer depositing compensation with the Commissioner under sub-section (1) of section 8 shall furnish therewith a statement in Form A and shall be given a receipt in Form B.

(2) If in the statement referred to in sub-rule (1) the employer indicates that he desires to be made a party to the distribution proceedings, the Commissioner shall, before allotting the sum deposited as compensation, afford to the employer an opportunity of establishing that the person to whom he proposes to allot such sum is not a dependant of the deceased workman, or, as the case may be, that no one of such persons is such dependant.

(3) The statement of disbursements to be furnished on application by the employer under sub-section (4) of section 8 shall be in Form C.

7. *Procedure where amount deposited insufficient.*—If it appears to the Commissioner that a sum deposited under sub-section (1) of section 8 is less than the amount of compensation payable under sub-section (1) of section 4, he may at any time before completing the distribution of the sum so deposited, either on his own motion or otherwise, require the employer to deposit such further sum as will with the sum previously deposited, make up the amount so payable.

8. *Procedure where no compensation has been deposited.*—(1) Where a dependant of a deceased workman claims that compensation is payable in respect of the death of the workman, and no compensation has been deposited in accordance with sub-section (1) of section 8 in respect thereof, the dependant may apply to the Commissioner for the issue of an order requiring the employer to deposit compensation in accordance with the said sub-section :

Provided that no such application shall be entertained unless the applicant certifies therein that he has requested the employer to deposit compensation and that the employer has refused or omitted to do so.

(2) The Commissioner shall dispose of such application in accordance with the provisions of Part V of these rules : Provided that—

(*a*) the Commissioner may, at any time before issues are framed, cause notice to be given in such manner as he thinks fit to all or any of the dependants of the deceased workman who have not joined in the application, requiring them, if they desire to join therein to appear before him on date specified in this behalf ;

(*b*) any dependant to whom such notice has been given and who fails to appear and to join in the application on the date specified in the notice shall not be permitted thereafter to claim that the employer is liable to deposit compensation.

(3) If after completing the inquiry into the application, the Commissioner issues an order requiring the employer to deposit compensation in accordance with sub-section (1) of section 8, nothing in sub-rule (2) shall be deemed to prohibit the allotment of any part of the sum deposited as compensation to a dependant of the deceased workman who failed to join in the application.

9. *Deposit under section* 8 (2).—An employer depositing compensation in accordance with sub-section (2) of section 8 shall furnish therewith a statement in Form D and shall be given a receipt in Form E.

PART III.

NOTICE OF ACCIDENT.

10. *Notice by person other than workman or dependant.*—A notice given under sub-section (1) of section 10 shall not be deemed invalid by reason only of the fact that it is given by a person other than the workman to whom personal injury has been caused or a dependant of such workman.

11. *Right of employer to present memorandum when notice given.*—(1) Any employer to whom notice of accident has been given, may, at any time, notwithstanding the fact that no claim for compensation has been instituted in respect of such accident, present to the Commissioner a memorandum, supported by an affidavit made by himself, or by any person subordinate to him having knowledge of the facts stated in the memorandum, embodying the results of any investigation or inquiry which has been made into the circumstances or cause of the accident.

(2) A memorandum presented under sub-rule (1) shall subject to the payment of such fee as may be prescribed, be recorded by the Commissioner.

12. *Certain employers to maintain books, in which notice may be given.*—(1) An employer by whom not less than five hundred workmen are employed in a factory or mine, and any other employer to whom the provisions of this rule are applied by the Commissioner for the local area concerned or by the Local Government, shall maintain in Form F a book to which the employer's workmen and any dependant of any such workman and any person acting in good faith on behalf of such workman or dependant shall have reasonable freedom of access during working hours.

(2) In cases to which this rule applies the giving and serving of a notice of accident which are required by section 10 may be effected by entry in the book referred to in sub-rule (1) of the particulars specified in Form F relating to the accident in respect of which notice is to be given and served.

(3) Before applying this rule to an employer under sub-rule (1) the Commissioner or the Local Government, as the case may be, shall give not less than fourteen days' notice to such employer.

PART IV.

MEDICAL EXAMINATION.

13. *Workman not to be required to submit to medical examination save in accordance with rules.*—A workman who is required by sub-section (1) of section 11 to submit himself to examination by a qualified medical practitioner shall be bound to do so in accordance with the rules contained in this Part and not otherwise.

14. *Examination when workman and medical practitioner both on premises.*—When such workman is present on the employer's premises and the employer offers to have him examined free of charge by a medical practitioner who is so present, the workman shall submit himself for examination forthwith.

15. *Examination in other cases.*—In cases to which rule 14 does not apply the employer may—

(*a*) send the medical practitioner to the workman's residence, in which case the workman shall submit himself for examination on being requested to do so by the medical practitioner, or

(*b*) send to the workman an offer in writing of free medical examination, in which case the workman shall submit himself for medical examination at the employer's premises or at such other place in the vicinity as is specified in such offer and at such time as is so specified :
Provided that—

(*i*) the time so specified shall not be between the hours of 7 p.m. and 6 a.m. and,

(*ii*) in cases where the workman's condition renders it impossible or inadvisable that he should leave his place of residence, he shall not be required to submit himself to medical examination save at such place.

16. *Maximum number of examinations per mensem.*—A workman who is in receipt of a half-monthly payment shall not be required to submit himself for medical examination more than twice in the first month following the accident or more than once in any subsequent month.

17. *Examination after suspension of right to compensation.*—If a workman whose right to compensation has been suspended under sub-section (2) or sub-section (3) of section 11 subsequently offers himself for examination, his examination shall take place on the employer's premises or at such other place in the vicinity as may be fixed by the employer and at a time to be fixed by the employer not being, save with the express consent of the workman, more than 72 hours after the workman has so offered himself.

18. *Female not to be examined by male practitioner.*—A female workman shall not be required to be examined by a male practitioner if she objects to such examination.

PART V.

PROCEDURE.

19. *Introductory.*—Save as otherwise provided in these rules, the procedure to be followed by Commissioners in the disposal of cases under the Act or these rules and by the parties in such cases, shall be regulated in accordance with the rules contained in this Part.

20. *Applications.*—(1) All applications of the nature referred to in section 22 shall, unless the Commissioner otherwise directs, be filed in duplicate and shall be signed by the applicant.

(2) There shall be appended to every such application a certificate, which shall be signed by the applicant, to the effect that the statement of facts contained in the application is to the best of his knowledge and belief accurate.

21. *Examination of applicant.*—On receiving such application, the Commissioner may examine the applicant on oath, and, if he does so, shall record the substance of the examination in the manner provided for the recording of evidence in section 25.

22. *Summary dismissal of application.*—The Commissioner may, after considering the application and, if he thinks fit, examining the applicant, summarily dismiss the application, if, in his opinion there are no sufficient grounds for proceeding thereon.

23. *Preliminary inquiry into application.*—If the application is not dismissed under rule 22, the Commissioner may, for reasons to be recorded, call upon the applicant to produce evidence in support of the application before calling upon any other party, and, if upon considering such evidence the Commissioner is of opinion that there is no case for the relief claimed, he may dismiss the application.

24. *Notice to opposite party.*—If the Commissioner does not dismiss the application under rule 22 or rule 23, he shall send to the party from whom the applicant claims relief (hereinafter referred to as the opposite party) a copy of the application together with a notice of the date on which he will dispose of the application, and may call upon the parties to produce upon that date any evidence which they may wish to tender.

25. *Appearance and examination of opposite party.*—(1) The opposite party may, on appearing before the Commissioner, file a written statement dealing with the claim raised in the application, and any such written statement shall form part of the record.

(2) If the opposite party contests the claim made but does not file a written statement, the Commissioner shall proceed to examine him upon the claim, and shall reduce the result of the examination to writing.

26. *Framing of issues.*—(1) After considering any written statement and the result of any examination of the parties present, the Commissioner shall ascertain upon what material propositions of fact or of law the parties are at variance, and shall thereupon proceed to frame and record the issues upon which the right decision of the case appears to him to depend.

(2) In recording the issues, the Commissioner shall distinguish between those issues which in his opinion concern points of fact and those which concern points of law.

27. *Power to postpone trial of issues of fact where issues of law arise.*—When issues both of law and of fact arise in the same case, and the Commissioner is of opinion that the case may be disposed of on the issues of law only, he may try those issues first, and for that purpose may, if he thinks fit, postpone the settlement of the issues of fact until after the issues of law have been determined.

28. *Diary.*—The Commissioner shall maintain under his hand a brief diary of the proceedings on an application.

29. *Reasons for postponement to be recorded.*—If the Commissioner finds it impossible to dispose of an application at one hearing, he shall record the reasons which necessitate a postponement.

30. *Judgment.*—(1) The Commissioner, in passing orders, shall record concisely in a judgment his finding on each of the issues framed and his reasons for such finding.

(2) The Commissioner, at the time of signing and dating his judgment, shall pronounce his decison, and thereafter no addition or alteration shall be made to the judgment other than the correction of a clerical or arithmetical mistake arising from any accidental slip or omission.

31. *Summoning of witnesses.*—If an application is presented by any party to the proceedings for the citation of witnesses, the Commissioner shall, on payment of the prescribed expenses and fees, issue summonses for the appearance of such witnesses unless he considers that their appearance is not necessary for the just decision of the case.

32. *Exemption from payment of costs.*—If the Commissioner is satisfied that the applicant is unable, by reason of poverty, to pay the prescribed fees, he may remit any or all of such fees. If the case is decided in favour of the applicant, the prescribed fees which, had they not been remitted, would have been due to be paid, may be added to the costs of the case and recovered in such manner as the Commissioner in his order regarding costs may direct.

33. *Right of entry for local inspection.*—A Commissioner before whom any proceeding relating to an injury by accident is pending may, at any time, enter the place where the workman was injured, or where the workman ordinarily performed his work, for the purpose of making a local inspection or of examining any persons likely to be able to give information relevant to the proceedings.

34. *Procedure in connection with local inspection.*—(1) If the Commissioner proposes to conduct a local inspection with

a view to examining on the spot the circumstances in which an accident took place, he shall give the parties or their representatives notice of his intention to conduct such inspection unless in his opinion the urgency of the case renders the giving of such notice impracticable.

(2) Such notice may be given, orally or in writing, and, in the case of an employer, may be given to any person upon whom notice of a claim can be served under sub-section (2) of section 10, or to the representative of any such person.

(3) Any party, or the representative of any party, may accompany the Commissioner at a local inspection.

(4) The Commissioner, after making a local inspection, shall note briefly in a memorandum any facts observed, and shall show the memorandum to any party who desires to see the same, and, on payment of the prescribed fee, shall supply any party with a copy thereof.

(5) The memorandum shall form part of the record.

35. *Power of summary examination.*—(1) The Commissioner during a local inspection or at any other time, save at a formal hearing of a case pending before him, may examine summarily any person likely to be able to give information relative to such case, whether such person has been or is to be called as a witness in the case or not, and whether any or all of the parties are present or not.

(2) No oath shall be administered to a person examined under sub-rule (1).

(3) Statements made by persons examined under sub-rule (1), if reduced to writing, shall not be signed by the person making the statement, nor shall they, except as herein after provided, be incorporated in the record or utilised by the Commissioner for the purpose of arriving at a decision on the case.

(4) If a witness who has been examined under sub-rule (1) makes in evidence any material statement contradicting any statement made by him in such examination, the Commissioner may call his attention to such statement, and shall

in that case direct that the parties be furnished with the relevant part of such statement for the purpose of examining or cross-examining the witness.

(5) Any statement or part of a statement which is furnished to the parties under sub-rule (4) shall be incorporated in the record.

(6) Where a case is settled by agreement between the parties, the Commissioner may incorporate in the record any statement made under sub-rule (1) and may utilise such statement for the purpose of justifying his acceptance of, or refusal to accept, the agreement reached.

36. *Agreement to abide by Commissioner's decision.*—(1) If an applicant states in his application his willingness to abide by the decision of the Commissioner, the Commissioner shall, before commencing the hearing of the case, inquire whether the opposite party is willing to abide by his decision.

(2) If the opposite party agrees to abide by the Commissioner's decision, the fact of his agreement shall be recorded in writing and signed by him.

(3) If the opposite party does not agree to abide by the Commissioner's decision, the party filing the application shall not remain under an obligation so to abide.

37. *Procedure where indemnity claimed under section* 12 (2).—(1) Where the opposite party claims that if compensation is recovered against him he will be entitled under sub-section (2) of section 12 to be indemnified by a person not being a party to the case, he shall, when first called upon to answer the application, present a notice of such claim to the Commissioner accompanied by the prescribed fee, and the Commissioner shall thereupon issue notice to such person in Form G.

(2) If any person served with notice under sub-rule (1) desires to contest the applicant's claim for compensation or the opposite party's claim to be indemnified, he shall appear before the Commissioner on the date fixed for the hearing of the case or on any date to which the case may be adjourned and, if he so appears, shall have all the rights

of a party to the proceedings; in default of so appearing he shall be deemed to admit the validity of any award made against the opposite party and to admit his own liability to indemnify the opposite party for any compensation recovered from him.

(3) In any proceeding in which a notice has been served on any person under sub-rule (1), the Commissioner shall, if he awards compensation, record in his judgment a finding whether the person against whom such claim is made is or is not liable to indemnify the opposite party.

38. *Procedure in connected cases.*—(1) Where two or more cases pending before a Commissioner arise out of the same accident, and any issue involved is common to two or more such cases, such cases may, so far as the evidence bearing on such issue is concerned, be heard simultaneously.

(2) Where action is taken under sub-rule (1), the evidence bearing on the common issue or issues shall be recorded on the record of one case, and the Commissioner shall certify under his hand on the records of any such other case the extent to which the evidence so recorded applies to such other case, and the fact that the parties to such other case had the opportunity of being present, and, if they were present, of cross-examining the witnesses.

39. *Certain provisions of Code of Civil Procedure*, 1908, *to apply.*—Save as otherwise expressly provided in the Act or these rules, the following provisions of the First Schedule to the Code of Civil Procedure, 1908, namely, those contained in Order V, rules 9 to 30 ; Order VII, rules 9 to 18 ; Order IX ; Order XIII ; Order XVI, rules 5 to 21 ; Order XVII, and Order XXIII, rules 1 and 2, shall apply to proceedings before Commissioners, in so far as they may be applicable thereto :

Provided that—

(*a*) for the purpose of facilitating the application of the said provisions, the Commissioner may construe them with such alterations not affecting the substance as may be necessary or proper to adapt them to the matter before him ;

(*b*) the Commissioner may, for sufficient reason, proceed otherwise than in accordance with the said provisions, if he is satisfied that the interests of the parties will not thereby be prejudiced.

PART VI.

TRANSFER.

40. *Transfer for report and transmission of money.*—(1) A Commissioner transferring any matter to another Commissioner for report in accordance with sub-section (2) of section 21 shall, along with the documents referred to in that sub-section, transmit to such other Commissioner a concise statement, in the form of questions for answer, of the matter on which report is required.

(2) A Commissioner to whom a case is so transferred for report shall not be required to report on any question of law.

(3) Money transmitted by one Commissioner to another in accordance with the said sub-section shall be transmitted either by remittance transfer receipt, or by money order, or by messenger, as the Commissioner transmitting the money may direct.

PART VII.

APPOINTMENT OF REPRESENTATIVES.

41. *Representative when may and when must be appointed.*—Where any party to a proceeding is under legal disability by reason only of his age and his age is not less than 15 years, the Commissioner may appoint some suitable person, who consents to the appointment, to represent such party for the purposes of the proceeding, and shall appoint such representative for any party to a proceeding who is under the age of 15 years or is under a legal disability otherwise than by reason of his age.

42. *When new representative to be appointed.*—If the Commissioner considers that the interests of any party for whom a representative has been appointed under rule 41 are not being adequately protected by that representative or if a person appointed to act as representative dies, or becomes incapable of acting, or otherwise ceases to act as such, the Commissioner shall appoint in his place another person who consents to the appointment.

PART VIII.

RECORD OF MEMORANDA OF AGREEMENT.

43. *Form of memorandum.*—Memoranda of agreement sent to the Commissioner under sub-section (1) of section 28 shall, unless the Commissioner otherwise directs, be in duplicate and shall be in as close conformity as the circumstances of the case admit with Form H or Form J, as the case may be.

44. *Procedure where Commissioner on receipt of memorandum does not consider that he should refuse to record it.*—(1) On receiving a memorandum of agreement the Commissioner shall, unless he considers that there are grounds for refusing to record the memorandum, fix a date for recording the same, and shall issue a notice in writing in Form K to the parties concerned that in default of objections he proposes to record the memorandum on the date so fixed :

Provided that the notice required to be communicated by proviso (*a*) to sub-section (1) of section 28 may be communicated orally to any parties who are present at the time when notice in writing would otherwise issue.

(2) On the date so fixed the Commissioner shall record the memorandum unless, after hearing any of the parties who appear and desire to be heard, he considers that it ought not to be recorded :

Provided that the issue of a notice under sub-rule (1) shall not be deemed to prevent the Commissioner from refusing to record the memorandum on the date so fixed even if no objection be made by any party concerned.

(3) If on such date the Commissioner decides that the memorandum ought not to be recorded, he shall inform the parties present of his decision and of the reasons therefor, and, if any party desiring the memorandum to be recorded is not present, he shall send information to that party in Form L.

45. *Procedure where Commissioner considers he should refuse to record memorandum.*—(1) If, on receiving a memorandum of agreement, the Commissioner considers that there are grounds for refusing to record the same, he shall fix a date for hearing the party or parties desiring the memorandum to be recorded and shall inform such party or parties and, if he

thinks fit, any other party concerned, of the date so fixed and of the grounds on which he considers that the memorandum should not be recorded.

(2) If the parties to be informed are not present, a written notice shall be sent to them in Form M or Form N, as the case may be, and the date fixed in such notice shall be not less than seven days after the date of the issue of the same.

(3) If on the date fixed under sub-rule (1), the party or parties desiring the memorandum to be recorded show adequate cause for proceeding to the record of the same, the Commissioner may, if information has already been given to all the parties concerned, record the agreement. If information has not been given to all such parties, he shall proceed in accordance with rule 44.

(4) If on the date so fixed the Commissioner refuses to record the memorandum, he shall send notice in Form L to any party who did not receive information under sub-rule (1).

46. *Procedure on refusal to record memoranda.*—(1) If in any case the Commissioner refuses to record a memorandum of agreement, he shall briefly record his reasons for such refusal.

(2) If the Commissioner refuses to record a memorandum of agreement, he shall not pass any order directing the payment of any sum or amount over and above the sum specified in the agreement unless opportunity has been given to the party liable to pay such sum to show cause why it should not be paid.

(3) Where the agreement is for the redemption of half-monthly payments by the payment of a lump sum and the Commissioner considers that the memorandum of agreement should not be recorded by reason of the inadequacy of the amount of such sum as fixed in the agreement, he shall record his estimate of the probable duration of the disablement of the workman together with his reasons for the estimate.

47. *Registration of memorandum accepted for record.*—In recording a memorandum of agreement the Commissioner shall cause the same to be entered in a register in Form O, and shall cause an endorsement to be entered under his

signature on a copy of the memorandum to be retained by him in the following terms, namely :—

'This memorandum of agreement bearing Serial No. of 19 in the register has been recorded this day of .

(Signature)

Commissioner.'

FORM A.

[*See rule* 6.]

DEPOSIT OF COMPENSATION FOR FATAL ACCIDENT.

[*Section* 8 (1) *of the Workmen's Compensation Act*, 1923.]

Compensation amounting to Rs. is hereby presented for deposit in respect of injuries resulting in the death of residing at which occurred on 19 . His monthly wages are estimated at . He was $\frac{\text{over}}{\text{under}}$ the age of 15 years at the time of his death.

Employer.

Dated 19 .

To be added if desired.

I desire to be made a party to the proceedings for distribution of the aforesaid compensation.

Employer.

FORM B.

[*See rule* 6.]

RECEIPT FOR COMPENSATION.

Deposited under Section 8 (1) *of the Workmen's Compensation Act.*

Book No. Receipt No. Register No.

Depositor

Deceased workman

Date of deposit 19 .

Sum deposited Rs.

Commissioner.

FORM C.

[*See rule* 6.]

STATEMENT OF DISBURSEMENTS.

[*Section* 8 (4) *of the Workmen's Compensation Act*, 1923.]

Serial No.

Depositor

Date.		Rs.
	Amount deposited..	
	Funeral expenses paid	
	Compensation paid to the following dependents:— Name. Relationship.	
	Total ..	

Dated 19 . Commissioner.

FORM D.

[*See rule* 9.]

DEPOSIT OF COMPENSATION FOR NON-FATAL ACCIDENTS.

[*Section* 8 (2) *of the Workmen's Compensation Act*, 1923.]

Compensation amounting to Rs. is hereby presented for deposit in respect of $\frac{\text{permanent}}{\text{temporary}}$ injuries sustained by residing at which occurred on 19 .

Dated 19 .

Employer.

FORM E.

[*See rule* 9.]

RECEIPT FOR COMPENSATION.

Deposited under section 8 (2) *of the Workmen's Compensation Act*, 1923.

Book No. Receipt No. Register No.

Depositor

In favour of

Date of deposit 19 .

Sum deposited Rs.

Commissioner.

FORM F.

[*See rule* 12.]

Date of accident and time if known.	Name of person injured.	Address of person injured.	Cause of injury.	Date and time of notice.	Thumb impression or signature of person giving notice.

FORM G.

[*See rule* 37.]

NOTICE.

Whereas a claim for compensation has been made by applicant, against , and the said has claimed that you are liable under section 12 (2) of the Workmen's Compensation Act, 1923, to indemnify him against any compensation which he may be liable to pay in respect of the aforesaid claim, you are hereby informed that you may appear before me on and contest the claim for compensation made by the said applicant or the claim for indemnity made by the opposite party. In default of your appearance you will be deemed to admit the validity of any award made against the opposite party and your liability to indemnify the opposite party for any compensation recovered from him.

Commissioner.

Dated 19 .

FORM H.

[*See rule* 43.]

MEMORANDUM OF AGREEMENT.

It is hereby submitted that on the day of 19 . personal injury was caused to , residing at by accident arising out of and in the course of employment in . The said injury has resulted in temporary disablement to the said workman whereby it is estimated that he will be prevented from earning more than / of his previous / any wages for a period of months. The said workman has been in receipt of half-monthly payments which have been continued from the day of 19 until the day of 19 , amounting to Rs. in all. The said workman's monthly wages are estimated at Rs.

The workman is over the age of 15 years / will reach the age of 15 years on

It is further submitted that the employer of the said workman has agreed to pay, and the said workman has agreed to accept the sum of Rs. in full settlement of all and every claim under the Workmen's Compensation Act, 1923, in respect of all disablement of a temporary nature arising out of the said accident, whether now or hereafter to become manifest. It is therefore requested that this memorandum be duly recorded.

Dated

Signature of employer

Witness

Signature of workman

Witness

(NOTE.—An application to register an agreement can be presented under the signature of one party, provided that the other party has agreed to the terms. But both signature should be appended, whenever possible.)

Receipt (to be filled in when the money has actually been paid).

In accordance with the above agreement, I have this day received the sum of Rs.

Workman.

Dated 19 .

The money has been paid and this receipt signed in my presence.

Witness.

NOTE.—This form may be varied to suit special cases, *e.g.*, injury by occupational disease, agreement when workman is under legal disability, etc.

FORM J.

[*See rule* 43.]

MEMORANDUM OF AGREEMENT.

It is hereby submitted that on the day of 19 , personal injury was caused to , residing at , by accident arising out of and in the course of his employment in
The said injury has resulted in permanent disablement to the said workman of the following nature, namely.
The said workman's monthly wages are estimated at Rs.
. The workman is

over the age of 15 years
will reach the age of 15 years on

The said workman has, prior to the date of this agreement, received the following payment, namely :—

Rs.	on	Rs.	on
Rs.	on	Rs.	on
Rs.	on	Rs.	on

It is further submitted that , the employer of the said workman, has agreed to pay, and the said workman has agreed to accept the sum of Rs. in full settlement of all and every claim under the Workmen's Compensation Act, 1923, in respect of the disablement stated above and all disablement now manifest. It is therefore requested that this memorandum be duly recorded.

Dated

Signature of employer

Witness

Signature of workman

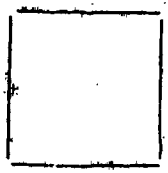
Witness.

(NOTE.—An application to register an agreement can be presented under the signature of one party, provided that the other party has agreed to the terms. But both signatures should be appended, whenever possible.)

Receipt (to be filled in when the money has actually been paid).

In accordance with the above agreement, I have this day received the sum of Rs.

Workman.



Dated 19 ..

The money has been paid and this receipt signed in my presence.

Witness.

NOTE.—This form may be varied to suit special cases, *e.g.*, injury by occupational disease, agreement when workman is under legal disability, etc.

FORM K.

[*See rule* 44.]

Whereas an agreement to pay compensation is said to have been reached between and and whereas $\frac{\text{has}}{\text{have}}$ applied for registration of the agreement under section 28 of the Workmen's Compensation Act, 1923, notice is hereby given that the said agreement will be taken into consideration on 19 and that any objections to the registration of the said agreement should be made on that date. In the absence of valid objections, it is my intention to proceed to the registration of the agreement.

_____

Commissioner.

Dated 19 .

FORM L.

[*See rules* 44 *and* 45.]

Take notice that registration of the agreement to pay compensation said to have been reached between you and on the 19 has been refused for the following reasons, namely :—

_____

_____

_____

_____

Commissioner.

Dated 19 .

FORM M.

[*See rule* 45.]

Whereas an agreement to pay compensation is said to have been reached between and and whereas has/have applied for registration of the agreement under section 28 of the Workmen's Compensation Act, 1923, and whereas it appears to me that the said agreement ought not to be registered for the following reasons, namely :—

---

an opportunity will be afforded to you of showing cause on 19 why the said agreement should be registered. If no adequate cause is shown on that date, registration of the agreement will be refused.

Commissioner.

Dated 19 .

FORM N.

[*See rule* 45.]

Whereas an agreement to pay compensation is said to have been reached between and and whereas has/have applied for registration of the agreement under section 28 of the Workmen's Compensation Act, 1923, and whereas it appears to me that the said agreement ought not to be registered for the following reasons, namely :—

---

an opportunity will be afforded to the said of showing cause on 19 why the said agreement

should be registered. Any representation which you have to make with regard to the said agreement should be made on that date. If adequate cause is then shown, the agreement may be registered.

Commissioner.

Dated 19 .

FORM O.

[*See rule* 47.]

Register of agreement for the year 19 .

Serial number.	Date of agreement.	Date of registration.	Employer.	Workman.	Initials of Commissioner.	Reference to orders rectifying the register.

No. 1138/139 of the 22nd May 1924.

From the Chamber to the Government of Bombay, General Department.

I am directed to acknowledge the receipt of your letter No. 4486-D, dated the 9th April 1924, and its accompaniment, in which an expression of the opinion of my Committee is invited on a draft of certain rules which the Governor-General in Council proposes to make under section 32 of the Workmen's Compensation Act, 1923 (VIII of 1923). The rules in question relate to all matters which are not, in the opinion of the Governor-General in Council, of merely local or provincial importance and their scope is described in section 32 of the Act.

2. My Committee have carefully examined the draft of the rules in question, together with the forms prescribed for adoption thereunder, and they are of opinion that in the absence of any Indian standards or experience by which their effect in practice may be observed or compared the draft rules may be generally approved subject to the modification of specific forms and rules which are recommended in the following paragraphs. At the same time I am to say that my Committee desire to lay the strongest possible emphasis upon the experimental nature of the legislation in question and to reserve their right to press for any further modifications of the rules which may suggest themselves after the effect of their operation over a reasonable period has been observed.

3. I am now to refer *seriatim* to the particular rules and forms which in the opinion of my Committee might advantageously be modified :—

PART II. RULE 6. My Committee consider that Form A, the use of which is prescribed in this rule, should be amended to show the total of any half- monthly payments which may have been made previous to the death of a workman if as they understand, the term "fatal accident", means any accident which ultimately results in the death of a workman.

PART III. RULE 12.—Form F, to which reference is made in this rule, prescribes the form of book which an employer of not less

than 500 workpeople, and others to whom the provisions of the rule are applied by the Commissioner shall maintain for recording details of all notices of accidents. My Committee understand that the headings suggested are all that are necessary under the Act but that employers will be at liberty to add other columns for their own use and reference and my Committee consider that the addition of a separate page or column showing the results of any investigation by the employer at the time of the accident is eminently desirable and might with advantage form part of the perscribed form.

PART V. RULES 31 and 32.—These rules provide for the summoning of witnesses in proceedings before the Commissioner and the remission by the latter of all or any of the fees prescribed in that connection on the ground that the applicant is unable by reason of poverty to meet the cost of the same. The wording of the rules in the above respect is not clear and my Committee desire to be informed, and consider such information should be specifically stated, as to who is responsible for the payment of the expenses of witnesses who have been subpoenaed in such circumstances *e.g.* when the workman loses his case or is awarded by way of compensation an amount less than the amount of such expenses and costs.

PART V. RULE 35 (5).—I am to invite attention to what is presumably a printer's error in this rule, the reference obviously being to sub-section (4), not (5).

No. L.-1182, dated Simla, the 26th June 1924.

In exercise of the powers conferred by section 32 of the Workmen's Compensation Act, 1923 (VIII of 1923), the Governor-General in Council is pleased to make the following rules :—

PRELIMINARY.

1. *Short title.*—These rules may be called the Workmen's Compensation Rules, 1924.

2. *Definitions.*—In these rules, unless there is anything repugnant in the subject or context,—

(*a*) 'the Act' means the Workmen's Compensation Act, 1923.

(*b*) 'Form' means a form appended to these rules.

(*c*) 'section' means a section of the Act.

PART I.

REVIEW OF HALF-MONTHLY PAYMENTS AND COMMUTATION THEREOF.

3. *When application may be made without medical certificate.*—Application for review of a half-monthly payment under section 6 may be made without being accompanied by a medical certificate—

(*a*) by the employer, on the ground that since the right to compensation was determined the workman's wages have increased;

(*b*) by the workman, on the ground that since the right to compensation was determined his wages have diminished;

(*c*) by the workman, on the ground that the employer, having commenced to pay compensation, has ceased to pay the same, notwithstanding the fact that there has been no change in the workman's condition such as to warrant such cessation;

(*d*) by the workman, on the ground that he has ceased, since the right to compensation was determined, to be a minor, provided that a certificate of the nature referred to in section 18 or any other certificate of a qualified medical practitioner is produced in support of the application;

(*e*) either by the employer or by the workman, on the ground that the determination of the rate of compensation for the time being in force was obtained by fraud or undue influence or other improper means.

4. *Procedure on application for review.*—If on examining an application for review by an employer in which the reduction or discontinuance of half-monthly payments is sought, it appears to the Commissioner that there is reasonable ground for believing that the employer has a right to such reduction or discontinuance he may at any

time issue an order withholding the half-monthly payments in whole or in part pending his decision on the application.

5. *Procedure on application for commutation.*—(1) Where application is made to the Commissioner under section 7 for the redemption of a right to receive half-monthly payments by the payment of a lump sum, the Commissioner shall form an estimate of the probable duration of the disablement, and shall award a sum equivalent to the total of the half-monthly payments which would be payable for the period during which he estimates that the disablement will continue, less one-half per cent. of that total for each month comprised in that period:

Provided that fractions of a rupee included in the sum so computed shall be disregarded.

(2) When, in any case to which sub-rule (1) applies, the Commissioner is unable to form an approximate estimate of the probable duration of the disablement, he may from time to time postpone a decision on the application for a period not exceeding two months at any one time.

PART II.

DEPOSIT OF COMPENSATION.

6. *Deposit under section* 8 (1).—(1) An employer depositing compensation with the Commissioner under sub-section (1) of section 8 shall furnish therewith a statement in Form A and shall be given a receipt in Form B.

(2) If, in the statement referred to in sub-rule (1), the employer indicates that he desires to be made a party to the distribution proceedings, the Commissioner shall, before allotting the sum deposited as compensation, afford to the employer an opportunity of establishing that the person to whom he proposes to allot such sum is not a dependant of the deceased workman, or, as the case may be, that no one of such persons is a dependant.

(3) The statement of disbursement to be furnished on application by the employer under sub-section (4) of section 8 shall be in Form C.

7. *Publication of lists of deposits.*—The Commissioner shall cause to be displayed in a promiment position outside his office an accurate list of the deposits received by him under sub-section (1) of section 8, together with the names and addresses of the depositors and of the workmen in respect of whose death the deposits have been made.

8. *Procedure where no compensation has been deposited.*—(1) Where a dependant of a deceased workman claims that compensation is payable in respect of the death of the workman, and no compensation has been deposited in accordance with subsection (1) of section 8 in respect thereof, the dependant may apply to the Commissioner for the issue of an order requiring the employer to deposit compensation in accordance with the said sub-section.

Provided that no such application shall be entertained, unless the applicant certifies therein that he has requested the employer to deposit compensation and that the employer has refused or omitted to do so.

(2) The Commissioner shall dispose of such application in accordance with the provisions of Part V of these rules: Provided that—

(*a*) the Commissioner may, at any time before issues are framed, cause notice to be given in such manner as he thinks fit to all or any of the dependants of the deceased workman who have not joined in the application, requiring them, if they desire to join therein, to appear before him on a date specified in this behalf;

(*b*) any dependant to whom such notice has been given and who fails to appear and to join in the application on the date specified in the notice shall not be permitted thereafter to claim that the employer is liable to deposit compensation, unless he satisfies the Commissioner that he was prevented by any sufficient cause from appearing when the case was called on for hearing.

(3) If, after completing the inquiry into the application, the Commissioner issues an order requiring the employer to deposit compensation in accordance with sub-section (1) of section 8, nothing in sub-rule (2) shall be deemed to prohibit the allotment of any part of the sum deposited as compensation to a dependant of the deceased workman who failed to join in the application.

9. *Deposit under section* 8 (2).—An employer depositing compensation in accordance with sub-section (2) of section 8 shall furnish therewith a statement in Form D and shall be given a receipt in Form E.

10. *Manner in which compensation may be invested under section* 8.—If the Commissioner decides under sub-section (1) of section 8 that any compensation allotted under that sub-section to a dependant under a legal disability should be invested, he may invest it for the benefit of the dependant in Government securities or Post Office Cash Certificates, or deposit it in a Post Office Savings Bank.

PART III.

Inquiry by Employer.

11. *Right of employer to present memorandum when notice given.*—(1) Any employer to whom notice of an accident has been given, may, at any time, notwithstanding the fact that no claim for compensation has been instituted in respect of such accident, present to the Commissioner a memorandum, supported by an affidavit made by himself or by any person subordinate to him having knowledge of the facts stated in the memorandum, embodying the results of any investigation or inquiry which has been made into the circumstances or cause of the accident.

(2) A memorandum presented under sub-rule (1) shall, subject to the payment of such fee as may be prescribed, be recorded by the Commissioner.

PART IV.

Medical Examination.

12. *Workman not to be required to submit to medical examination save in accordance with rules.*—A workman who is

required by sub-section (1) of section 11 to submit himself for medical examination shall be bound to do so in accordance with the rules contained in this Part and not otherwise.

13. *Examination when workman and medical practitioner both on premises.*—When such workman is present on the employer's premises and the employer offers to have him examined free of charge by a qualified medical practitioner who is so present, the workman shall submit himself for examination forthwith.

14. *Examination in other cases.*—In cases to which rule 13 does not apply, the employer may—

(*a*) send the medical practitioner to the place where the workman is residing for the time being, in which case the workman shall submit himself for medical examination on being requested to do so by the medical practitioner, or

(*b*) send to the workman an offer in writing to have him examined free of charge by a qualified medical practitioner, in which case the workman shall submit himself for medical examination at the employer's premises or at such other place in the vicinity as is specified in such offer and at such time as is so specified:

Provided that—

(*i*) the time so specified shall not, save with the express consent of the workman, be between the hours of 7 p.m. and 6 a.m., and

(*ii*) in cases where the workman's condition renders it impossible or inadvisable that he should leave the place where he is residing for the time being, he shall not be required to submit himself for medical examination save at such place.

15. *Restriction on number of examinations.*—A workman who is in receipt of a half-monthly payment shall not be required to submit himself for medical examination elsewhere than at the place where he is residing for the time being more than twice in the first month following the accident, or more than once in any subsequent month.

16. *Examination after suspension of right to compensation.*—If a workman whose right to compensation has been suspended under sub-section (2) or sub-section (3) of section 11 subsequently offers himself for medical examination, his examination shall take place on the employer's premises or at such other place in the vicinity as may be fixed by the employer, and at a time to be fixed by the employer not being, save with the express consent of the workman, more than 72 hours after the workman has so offered himself.

17. *Examination of women.*—(1) No woman shall without her consent be medically examined by a male practitioner, save in the presence of another woman.

(2) No woman shall be required to be medically examined by a male practitioner if she deposits a sum sufficient to cover the expenses of examination by a female practitioner.

PART V.

PROCEDURE.

18. *Introductory.*—Save as otherwise provided in these rules, the procedure to be followed by Commissioners in the disposal of cases under the Act or these rules and by the parties in such cases, shall be regulated in accordance with the rules contained in this Part.

19. *Applications.*—(1) Any application of the nature referred to in section 22 may be sent to the Commissioner by registered post or may be presented to him or to any of his subordinates authorised by him in this behalf and, if so sent or presented, shall unless the Commissioner otherwise directs, be made in duplicate in the appropriate form, if any, and shall be signed by the applicant.

(2) There shall be appended to every such application a certificate, which shall be signed by the applicant, to the effect that the statement of facts contained in the application is to the best of his knowledge and belief accurate.

20. *Examination of applicant.*—(1) On receiving such application, the Commissioner may examine the applicant on oath, or may send the application to any officer autho-

rised by the Local Government in this behalf and direct such officer to make such examination and forward the record thereof to the Commissioner.

(2) The substance of any examination made under sub-rule (1) shall be recorded in the manner provided for the recording of evidence in section 25.

21. *Summary dismissal of application.*—The Commissioner may, after considering the application and the result of any examination of the applicant under rule 20, summarily dismiss the application, if, for reasons to be recorded, he is of opinion that there are no sufficient grounds for proceeding thereon.

22. *Preliminary inquiry into application.*—If the application is not dismissed under rule 21, the Commissioner may, for reasons to be recorded, call upon the applicant to produce evidence in support of the application before calling upon any other party, and, if upon considering such evidence the Commissioner is of opinion that there is no case for the relief claimed, he may dismiss the application with a brief statement of his reasons for so doing.

23. *Notice to opposite party.*—If the Commissioner does not dismiss the application under rule 21 or rule 22 he shall send to the party from whom the applicant claims relief (hereinafter referred to as the opposite party) a copy of the application, together with a notice of the date on which he will dispose of the application, and may call upon the parties to produce upon that date any evidence which they may wish to tender.

24. *Appearance and examination of opposite party.*—(1) The opposite party may, and if so required by the Commissioner, shall, at or before the first hearing or within such time as the Commissioner may permit, file a written statement dealing with the claim raised in the application, and any such written statement shall form part of the record.

(2) If the opposite party contests the claim, the Commissioner may, and, if no written statement has been filed, shall proceed to examine him upon the claim, and shall reduce the result of the examination to writing.

25. *Framing of issues.*—(1) After considering any written statement and the result of any examination of the parties, the Commissioner shall ascertain upon what material propositions of fact or of law the parties are at variance, and shall thereupon proceed to frame and record the issues upon which the right decision of the case appears to him to depend.

(2) In recording the issues, the Commissioner shall distinguish between those issues which in his opinion concern points of fact and those which concern points of law.

26. *Power to postpone trial of issues of fact where issues of law arise.*—When issues both of law and of fact arise in the same case, and the Commissioner is of opinion that the case may be disposed of on the issues of law only, he may try those issues first, and for that purpose may, if he thinks fit, postpone the settlement of the issues of fact until after the issues of law have been determined.

27. *Diary.*—The Commissioner shall maintain under his hand a brief diary of the proceedings on an application.

28. *Reasons for postponement to be recorded.*—If the Commissioner finds it impossible to dispose of an application at one hearing, he shall record the reasons which necessitate a postponement.

29. *Judgment.*—(1) The Commissioner, in passing orders, shall record concisely in a judgment his finding on each of the issues framed and his reasons for such finding.

(2) The Commissioner, at the time of signing and dating his judgment, shall pronounce his decision, and thereafter no addition or alteration shall be made to the judgment other than the correction of a clerical or arithmetical mistake arising from any accidental slip or omission.

30. *Summoning of witnesses.*—If an application is presented by any party to the proceedings for the citation of witnesses, the Commissioner shall, on payment of the prescribed expenses and fees, issue summonses for the appearance of such witnesses, unless he considers that their appearance is not necessary for the just decision of the case.

31. *Exemption from payment of costs*:—If the Commissioner is satisfied that the applicant is unable, by reason of poverty, to pay the prescribed fees, he may remit any or all of such fees. If the case is decided in favour of the applicant, the prescribed fees which, had they not been remitted, would have been due to be paid, may be added to the costs of the case and recovered in such manner as the Commissioner in his order regarding costs may direct.

32. *Right of entry for local inspection.*—A Commissioner before whom any proceeding relating to an injury by accident is pending may, at any time, enter the place where the workman was injured, or where the workman ordinarily performed his work, for the purpose of making a local inspection or of examining any persons likely to be able to give information relevant to the proceedings:

Provided that the Commissioner shall not enter any premises of any industrial establishment except during the ordinary working hours of that establishment, save with the permission of the employer or of some persons directly responsible to him for the management of the establishment.

33. *Procedure in connection with local inspection.*—(1) If the Commissioner proposes to conduct a local inspection with a view to examining on the spot the circumstances in which an accident took place, he shall give the parties or their representatives notice of his intention to conduct such inspection, unless in his opinion the urgency of the case renders the giving of such notice impracticable.

(2) Such notice may be given, orally or in writing, and, in the case of an employer, may be given to any person upon whom notice of a claim can be served under sub-section (2) of section 10, or to the representative of any such person.

(3) Any party, or the representative of any party, may accompany the Commissioner at a local inspection.

(4) The Commissioner, after making a local inspection, shall note briefly in a memorandum any facts observed,

and shall show the memorandum to any party who desires to see the same, and, on payment of the prescribed fee, shall supply any party with a copy thereof.

(5) The memorandum shall form part of the record.

34. *Power of summary examination.*—(1) The Commissioner during a local inspection or at any other time, save at a formal hearing of a case pending before him, may examine summarily any person likely to be able to give information relative to such case, whether such person has been or is to be called as a witness in the case or not, and whether any or all of the parties are present or not.

(2) No oath shall be administered to a person examined under sub-rule (1).

(3) Statements made by persons examined under sub-rule (1), if reduced to writing, shall not be signed by the person making the statement, nor shall they, except as hereinafter provided, be incorporated in the record or utilised by the Commissioner for the purpose of arriving at a decision in the case.

(4) If a witness who has been examined under sub-rule (7) makes in evidence any material statement contradicting any statement made by him in such examination and reduced to writing, the Commissioner may call his attention to such statement, and shall in that case direct that the parties be furnished with the relevant part of such statement for the purpose of examining or cross-examining the witness.

(5) Any statement or part of statement which is furnished to the parties under sub-rule (4) shall be incorporated in the record.

(6) Where a case is settled by agreement between the parties, the Commissioner may incorporate in the record any statement made under sub-rule (1) and may utilise such statement for the purpose of justifying his acceptance of, or refusal to accept, the agreement reached.

35. *Agreement to abide by Commissioner's decision.*—(1) If a party states in writing his willingness to abide

by the decision of the Commissioner, the Commissioner shall inquire whether the other party is willing to abide by his decision.

(2) If the other party agrees to abide by the Commissioner's decision, the fact of his agreement shall be recorded in writing and signed by him.

(3) If the other party does not agree to abide by the Commissioner's decision, the first party shall not remain under an obligation so to abide.

36. *Procedure where indemnity claimed under section* 12 (2).—(1) Where the opposite party claims that if compensation is recovered against him he will be entitled under sub-section (2) of section 12 to be indemnified by a person not being a party to the case, he shall, when first called upon to answer the application, present a notice of such claim to the Commissioner accompanied by the prescribed fee, and the Commissioner shall thereupon issue notice to such person in Form J.

(2) If any person served with a notice under sub-rule (1) desires to contest the applicant's claim for compensation or the opposite party's claim to be indemnified, he shall appear before the Commissioner on the date fixed for the hearing of the case or on any date to which the case may be adjourned and, if he so appears, shall have all the rights of a party to the proceedings; in default of so appearing he shall be deemed to admit the validity of any award made against the opposite party and to admit his own liability to indemnify the opposite party for any compensation recovered from him:

Provided that, if any person so served appears subsequently and satisfies the Commissioner that he was prevented by any sufficient cause from appearing, the Commissioner shall, after giving notice to the aforesaid opposite party, hear such person and may set aside or vary any award made against such person under this rule upon such terms as may be just.

(3) In any proceeding in which a notice has been served on any person under sub-rule (1), the Commissioner shall,

if he awards compensation, record in his judgment a finding whether the person against whom such claim is made is or is not liable to indemnify the opposite party.

37. *Procedure in connected cases.*—(1) Where two or more cases pending before a Commissioner arise out of the same accident, and any issue involved is common to two or more such cases, such cases may, so far as the evidence bearing on such issue is concerned, be heard simultaneously.

(2) Where action is taken under sub-rule (1), the evidence bearing on the common issue or issues shall be recorded on the record of one case, and the Commissioner shall certify under his hand on the records of any such other case the extent to which the evidence so recorded applies to such other case, and the fact that the parties to such other case had the opportunity of being present, and, if they were present, of cross-examining the witnesses.

38. *Certain provisions of Code of Civil Procedure, 1908, to apply.*—Save as otherwise expressly provided in the Act or these rules, the following provisions of the First Schedule to the Code of Civil Procedure, 1908, namely, those contained in Order V, rules 9 to 30; Order VII, rules 9 to 18; Order IX; Order XIII; Order XVI; Order XVII; and Order XXIII, rules 1 and 2, shall apply to proceedings before Commissioners, in so far as they may be applicable thereto:

Provided that—

(*a*) for the purpose of facilitating the application of the said provisions, the Commissioner may construe them with such alterations not affecting the substance as may be necessary or proper to adapt them to the matter before him;

(*b*) the Commissioner may, for sufficient reason, proceed otherwise than in accordance with the said provisions, if he is satisfied that the interests of the parties will not thereby be prejudiced.

39. *Apportionment of compensation among dependents.*—The provisions of this part, except those contained in rules

23, 24 and 36 shall, as far as may be, apply in the case of any proceedings relating to the apportionment of compensation among dependents of a deceased workman.

PART VI.

TRANSFER.

40. *Transfer for report.*—(1) A Commissioner transferring any matter to another Commissioner for report in accordance with sub-section (2) of section 21 shall, along with the documents referred to in that sub-section, transmit to such other Commissioner a concise statement, in the form of questions for answer, of the matter on which report is required.

(2) A Commissioner to whom a case is so transferred for report shall not be required to report on any question of law.

41. *Transmission of money.*—Money transmitted by one Commissioner to another in accordance with sub-section (2) of section 21 shall be transmitted either by remittance transfer receipt, or by money order, or by messenger, as the Commissioner transmitting the money may direct.

PART VII.

APPOINTMENT OF REPRESENTATIVES

42. *When representative must be appointed.*—Where any party to a proceeding is under the age of 15 years or is unable to make an appearance, the Commissioner shall appoint some suitable person, who consents to the appointment, to represent such party for the purposes of the proceeding.

43. *When new representative to be appointed.*—If the Commissioner considers that the interests of any party for whom a representative has been appointed under rule 42 are not being adequately protected by that representative or if a person appointed to act as representative dies, or becomes incapable of acting, or otherwise ceases to act as such, the Commissioner shall appoint in his place another person who consents to the appointment.

PART VIII.

RECORD OF MEMORANDA OF AGREEMENT.

44. *Form of memorandum.*—Memoranda of agreement sent to the Commissioner under sub-section (1) of section 28 shall, unless the Commissioner otherwise directs, be in duplicate and shall be in as close conformity as the circumstances of the case admit with Form K or Form L or Form M, as the case may be.

45. *Procedure where Commissioner does not consider that he should refuse to record memorandum.*—(1) On receiving a memorandum of agreement, the Commissioner shall, unless he considers that there are grounds for refusing to record the memorandum, fix a date for recording the same, and shall issue a notice in writing in Form N to the parties concerned that in default of objections he proposes to record the memorandum on the date so fixed.

Provided that the notice may be communicated orally to any parties who are present at the time when notice in writing would otherwise issue.

(2) On the date so fixed the Commissioner shall record the memorandum unless, after hearing any of the parties who appear and desire to be heard, he considers that it ought not to be recorded :

Provided that the issue of a notice under sub-rule (1) shall not be deemed to prevent the Commissioner from refusing to record the memorandum on the date so fixed even if no objection be made by any party concerned.

(3) If on such date the Commissioner decides that the memorandum ought not to be recorded, he shall inform the parties present of his decision and of the reasons therefor, and, if any party desiring the memorandum to be recorded is not present, he shall send information to that party in Form O.

46. *Procedure where Commissioner considers he should refuse to record memorandum.*—(1) If, on receiving a memorandum of agreement, the Commissioner considers that there are grounds for refusing to record the same, he shall

fix a date for hearing the party or parties desiring the memorandum to be recorded, and shall inform such party or parties and, if he thinks fit, any other party concerned, of the date so fixed and of the grounds on which he considers that the memorandum should not be recorded.

(2) If the parties to be informed are not present, a written notice shall be sent to them in Form P or Form Q, as the case may be, and the date fixed in such notice shall be not less than seven days after the date of the issue of the same.

(3) If on the date fixed under sub-rule (1), the party or parties desiring the memorandum to be recorded show adequate cause for proceeding to the record of the same, the Commissioner may, if information has already been given to all the parties concerned, record the agreement. If information has not been given to all such parties, he shall proceed in accordance with rule 45.

(4) If on the date so fixed the Commissioner refuses to record the memorandum, he shall send notice in Form O to any party who did not receive information under sub-rule (1).

47. *Procedure on refusal to record memorandum.*— (1) If in any case the Commissioner refuses to record a memorandum of agreement, he shall briefly record his reasons for such refusal.

(2) If the Commissioner refuses to record a memorandum of agreement, he shall not pass any order directing the payment of any sum or amount over and above the sum specified in the agreement unless opportunity has been given to the party liable to pay such sum to show cause why it should not be paid.

(3) Where the agreement is for the redemption of half-monthly payments by the payment of a lump sum and the Commissioner considers that the memorandum of agreement should not be recorded by reason of the inadequacy of the amount of such sum as fixed in the agreement, he shall record his estimate of the probable duration of the disablement of the workman.

48. *Registration of memorandum accepted for record.*— In recording a memorandum of agreement the Commissioner shall cause the same to be entered in a register in Form R, and shall cause an endorsement to be entered under his signature on a copy of the memorandum to be retained by him in the following terms, namely—

"This memorandum of agreement bearing Serial No. of 19 in the register has been recorded this day of

(Signature)

Commissioner.".

WORKMEN'S COMPENSATION ACT.

RULES FRAMED UNDER THE ACT.

No. 4486, Bombay Castle, 2nd July 1924.

"In exercise of the powers conferred by clauses (*a*) and (*b*) of section 33 of the Workmen's Compensation Act, 1923 (VIII of 1923), the Governor in Council is pleased to make the following rules for regulating the scales of costs which may be allowed in proceedings under the said Act and for prescribing and determining the amount of fees payable in respect of any proceedings before a Commissioner under the said Act, *namely* :—

1. *Costs.*—(1) Where the Commissioner directs that any costs shall not follow the event, he shall state his reasons in writing.

(2) The costs which may be awarded shall include—

(*a*) the charges necessarily incurred on account of court-fees ;

(*b*) the charges necessarily incurred on subsistence money to witnesses ; and

(*c*) pleaders' fees on the scale prescribed in the following rule.

(3) In any proceeding involving an application for compensation in the form of a lump sum, an application for commutation or an application for indemnification, the fee allowed shall be Rs. 10 subject by special order of the Commissioner to diminution to a sum not less than Rs. 5 and to increase to a sum not more than Rs. 50 for each such proceeding. In all other applications the fee allowed shall be Rs. 5 subject to increase by special order to a sum not exceeding Rs. 20.

(4) When a party engages more pleaders than one to conduct or defend a case, he shall be allowed one set of costs only.

(5) When several defendants having substantially one defence to make employ several pleaders, they shall be allowed one set of costs only. In such cases it will be for the applicant, at the time of hearing, to ask for a direction of the Court that separate costs be not allowed.

(6) When two or more defendants having separate substantial defences have engaged the services of one pleader, they shall be allowed separate sets of costs. In this case it will be for the defendants interested to apply at the hearing for separate costs.

(7) When several defendants having separate defences are represented by separate pleaders, they shall be entitled to separate costs.

2. *Fees.*—The fee specified in column 3 of the subjoined schedule shall be payable in respect of the proceedings mentioned in the second column of the said schedule :—

Schedule.

No.	Description of Proceedings.	Amount of Fees.
I.	Applications for compensation—	
	(*a*) Where compensation is claimed in the form of recurring payments ..	Eight annas.

No.	Description of Proceedings.	Amount of Fees.
	(*b*) Where compensation is claimed in the form of a lump sum ..	One rupee where the sum does not exceed Rs. 500 *plus* one rupee for each additional sum of Rs. 500 or fraction thereof.
II.	Applications for commutation—	
	(*a*) By agreement between the parties ..	Eight annas.
	(*b*) In all other cases ..	Two rupees.
III.	Applications for the deposit of compensation—	
	(*a*) Under section 8 (1) of the Act. ..	*Nil.*
	(*b*) Under section 8 (2) of the Act (in respect of each person to whom compensation is payable) ..	Eight annas.
IV.	Applications for distribution by dependents, for each dependent ..	One rupee.
V.	Applications for review—	
	(*a*) Where the review claimed is the continuance, increase, decrease or ending of half-monthly payments ..	Eight annas.
	(*b*) Where the half monthly payments are sought to be converted into a lump sum ..	Two rupees.
	(*c*) In all other cases ..	One rupee.

No.	Description of Proceedings.	Amount of Fees.
VI.	Applications for the registration of agreements—	
	(*a*) Where the application or the memorandum of agreement is signed by both parties ..	*Nil.*
	(*b*) In all other cases ..	Eight annas.
VII.	Applications to summon witnesses—	
	(*a*) For the first witness mentioned in the application ..	Eight annas.
	(*b*) For every subsequent witness ..	Four annas.
VIII.	Applications for indemnification ..	Three rupees.
IX.	Applications for the recovery of compensation—	
	(*a*) Under an order already passed by the Commissioner ..	Eight annas.
	(*b*) In all other cases ..	The same fee as is payable on a similar application for compensation.
X.	All applications not otherwise provided for ..	Eight annas.

N. B.—In the case of any application falling under head X the Commissioner may, if he thinks fit, permit the application to be made without fee.

3. *Applicant may be required to deposit excess fees.*—If in any case the Commissioner considers that he ought to pass orders granting relief of a different kind or to a different extent from that claimed by the applicant, and if the fee which would have been payable by the applicant on an application for the relief which the Commissioner considers to be due to the greater than the fee which has actually been paid, the Commissioner may require the applicant to deposit fees to the extent of the difference."

BOMBAY BRANCH OF THE ROYAL ASIATIC

PROPOSED WEEKLY PAYMENT OF WAGES TO WORKMEN, DOMESTIC SERVANTS AND OTHER EMPLOYEES.

Extract from the Gazette of India, Part V, dated 27th September, 1924, (page 143).

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Legislative Assembly on the 23rd September, 1924 :—

No. 30 of 1924.

A Bill to make provision for the weekly payment of wages to workmen, domestic servants and other employees.

WHEREAS it is expedient to make provision for the weekly payment of wages to workmen, domestic servants and other employees ; It is hereby enacted as follows :—

Short title, extent, commencement and application.

1. (1) This Act may be called the Weekly Payments Act, 192 .

(2) It shall extend to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) It shall come into force on the first day of June 1925.

(4) It shall apply—

(*i*) to every class of workers engaged in factories which come under the cognizance of the Indian Factories Act, 1911 ; XII of 1911.

(*ii*) to all employees in Government or private service establishments ; and

(*iii*) to all skilled or unskilled workers or employees wheresoever employed, provided that such workers or employees are in receipt of wages which in total amount to less than Rs. 100 per month.

Weekly payment of wages.

2. From the date of the passing of this Act, it shall be unlawful for any employer to engage any workman, domestic servant or other employee, provided such workman, domestic servant or employee is to be paid his wages at a rate amounting to less than Rs. 100 per month, on any other basis except that of payment of such wages on the weekly basis.

Penalties.

3. Any breach of this Act will be punishable with simple imprisonment which may extend to three months, and may also be punishable with a fine not exceeding Rs. 1,000.

Savings.

4. The provisions of this Act shall not affect the right of employers to make payments to workers on the daily or any other basis provided such payments are not withheld for more than a week.

STATEMENT OF OBJECTS AND REASONS.

During recent strikes in India it has been discovered that certain groups of unscrupulous employers have been in the habit of stopping the wages due to workmen who have worked in their factories even for a full period of a month, thereby causing a great deal of hardship to such workers and their dependents. The scandal created by such action on the part of employers was such that even the Government of Bombay had recently to take notice of it. The matter was subsequently raised in the Houses of Parliament where it was stated that the question of legislation on the lines indicated in the suggestion that payments to workers should be made on the weekly basis was under consideration. The passing of this Bill will certainly go a long way in getting a worker not only out of the clutches of mill Managers and mill Agents, but equally out of the clutches of the average money lender, considering that under the present circumstances an average worker's family in industrial areas, where payment is made on the monthly basis, has to subsist on credit for a period of six weeks of their initial employment with not a single pice of their remuneration being paid to them during such period of their employment.

SRINAGAR;

The 10th August 1924. (Sd.) D. CHAMAN LALL.

Excerpt from the proceedings of the Bombay Millowners' Association for the month of May, 1924.

His Excellency the Governor's plea for fortnightly payment of wages.—In April last, His Excellency Sir Leslie Wilson, Governor of Bombay, addressed a letter personally to the Chairman on the inequitable nature of the prevailing system of paying wages to the mill-hands of Bombay, and advocating fortnightly payments.

His Excellency commenced by saying that at the request of the Secretary of State for India, His Excellency submitted to him a very full report of all matters arising out of the recent mill strike, and His Excellency quoted the following paragraph from the reply he had just received from Lord Olivier :—

> "My attention was called the other day to the great hardship of the Indian system of paying wages, namely, that they are not payable till a month has run, and after that are liable to be delayed. This is an evil which used to be much felt in the Colonies but we superseded it in Government employment many years ago, and now pay wages at least fortnightly and, if possible, weekly. India is still behindhand in this respect, but as industrialism progresses more civilised arrangements must be made. Can you do anything in this direction ?"

His Excellency went on to say that he intended to communicate with the Chairman on this subject even before the receipt of Lord Olivier's letter, for it was a fact that wages in the Bombay mills were not even paid monthly for the men did not receive their wages until the middle of the month, and then only for the preceding month. From a study of the terms of service with reference to the employment of the operatives in the various mills in Bombay, His Excellency concluded that the rules and regulations very fully protected the employers, and mill managers were given power to use their discretion in regard to their enforcement. In conclusion, His Excellency pointed out that in the jute mill industry of Bengal, wages were paid to ordinary operatives weekly and this system was found to work satisfactorily both to employers and employed. His Excellency felt sure that it would be a

great boon to the operatives, if wages could be paid fortnightly, even if it were not possible to adopt the practice of the jute mills in Bengal.

On receipt of His Excellency's letter, it was deemed advisable to obtain exact information as to the method in vogue among the jute mills of Bengal, and accordingly a letter was addressed on the subject to the Indian Jute Mills Association of Calcutta. That Association replied that it had always been the practice in the jute mills to pay wages weekly in the case of the ordinary mill working staff, excluding such classes as clerks and, in most instances, mistries and mechanics. The reason why wages were paid weekly was that the system was convenient from the point of view of both the mill and the worker, and so far as the Committee of the Indian Jute Mills Association were aware, there had never been any likelihood of altering the weekly payment system which their Committee believed to be beneficial.

After a careful consideration of the subject, the Committee of this Association gave their approval to the principle of the fortnightly payment of wages, and authorised the Chairman to inform His Excellency the Governor accordingly. It was further decided that the Technical Advisory Sub-Committee should be requested to work out and submit to the General Committee a detailed practical scheme for fortnightly payment of wages.

The Technical Advisory Sub-Committee in due course submitted their report which was considered by the General Committee and accepted with slight alterations. The scheme for fortnightly payment of wages as finally accepted by the Committee for submission to the general body of members may be briefly summarised as below :—

(1) All employees at the mills, whether on time or piece-work, with the exception of clerks, should be included in the scheme.

(2) Wages should be paid on the 15th and the 30th of each month. On the 30th of each month wages earned from the 1st to the 15th of that month should be paid and on the 15th of a month the wages earned from the 16th to the 30th of the preceding month should be paid.

(3) The fortnightly system of payment should come into force in August, 1924, so that the mills might have the necessary time to make adequate arrangements to deal with the proposed alterations. According to the Association's List of Pay Days, July wages are due to be paid on the 13th August, and from then onwards fortnightly payments should be started.

(4) If the above suggestions are agreed to, notices of a uniform type giving intimation and full particulars of the proposed changes be posted simultaneously at all mills on the 1st July, 1924.

According to Rule 93 of the Rules and Regulations of this Association, proposals for general action need the sanction of the general body of members, and accordingly it is proposed to place the above recommendations before a general meeting of the members which is expected to be convened about the middle of June.

Excerpt from the proceedings of the Bombay Millowners' Association for the month of August 1924.

Fortnightly payment of wages to mill-hands.—In the Excerpts for May, a reference was made to the correspondence between His Excellency the Governor of Bombay and the Chairman of the Association on the above subject, and it was stated that the Committee had passed a resolution approving the principle of the fortnightly payment of wages, and the members were informed of the details of a scheme for fortnightly payment of wages as finally approved by the Committee. Subsequently, it became apparent that there were considerable differences of opinion among members as to whether the mill-hands themselves desired any change from the present system, and until further information had been obtained it was deemed inadvisable to table a resolution at the General Meeting of the members held in June last.

The question was again brought forward at a recent meeting and it was resolved that all mills in Bombay should be requested to ascertain the views of their employees as to the desirability of introducing a system of fortnightly payments.

The members were informed to the above effect by a circular letter and were asked to make enquiries as to whether their employees would prefer a continuance of the present system or the introduction of a fortnightly system and for what reasons.

The future action to be adopted by the Association will be decided after consideration of the replies received to the Committee's Questionnaire.

Excerpt from the proceedings of the Bombay Millowners' Association for the month of September 1924.

Fortnightly payment of wages.—With regard to the above question, it was stated in the Excerpts for August that all the members in Bombay had been requested to ascertain the views of their operatives as to whether they desired fortnightly payments of wages or would prefer the continuance of the present system of monthly payments. Replies have been received from practically all the mills in Bombay, from which it was noticed that the operatives of only two mills desired fortnightly payments, while all the rest preferred to have monthly payments as hitherto. The principal reasons advanced by the operatives against the introduction of fortnightly payments may be summarised as follows :—

(*i*) It is customary in Bombay to make payments of house rent and credits of grain and food, etc., monthly and thus the present system of making payment of wages monthly is quite suitable to the mill labour.

(*ii*) Fortnightly payment, if introduced, will in no way benefit good salary earners, say Rs. 50 and over per month, as they can meet their ordinary obligations without running into debt, and whether they get Rs. 25 fortnightly or Rs. 50 monthly would be immaterial to them. At the end of the month they always would have something to spare. But it would adversely affect the small wage earner, who would not be able to withstand the temptation to fritter away the first half of his petty earnings which would fall due in the middle of the month. When the second half came into his hands, he would find himself stranded with a

sum insufficient to meet his monthly obligations on account of rent, food, etc. He would then be obliged to run into debt. While, therefore, fortnightly payments would in no way benefit the higher wage earners of the labouring community, it would be greatly to the disadvantage of the vast majority of workmen.

(*iii*) There would be a greater percentage of absenteeism throughout the month owing to the habit of taking one or two days off immediately after pay day.

(*iv*) This dislocation of work prevalent on pay days would occur twice a month instead of once and would cause a correspondingly greater loss in the earnings of piece workers.

Messrs. E. D. Sassoon & Co. stated that in 1912 they made an experiment of fortnightly payments in their mills, but the attempt had to be given up owing to the opposition from the work-people who threatened to strike if fortnightly payments were not stopped. Messrs. W. H. Brady & Co. drew the Committee's attention to the fact that in their Colaba Land and Mill Co., they had an operative named D. R. Mayekar who was also editor of a vernacular paper called *Kamkari*, and in the issues of the 21st and 28th June he dealt with the question at length and stated that the work-people would resent the introduction of the fortnight payment system.

After due consideration of the replies received from the members, the Committee authorised the Chairman to address a letter to His Excellency the Governor of Bombay explaining that the vast bulk of the operatives desired a continuance of the present system of monthly payments, and under the circumstances it was difficult for the millowners to introduce a system of fortnightly payments as desired by His Excellency. The Chairman, in his letter to His Excellency, explained the whole position at length, gave a number of extracts from the replies received from the members, and in conclusion respectfully tendered to His Excellency the most grateful thanks of the Committee and of himself for the very great interest His Excellency had shown in this important question relating to the premier industry of Bombay.

Dated the 23rd October 1924.

From Upper India Chamber, Cawnpore, to Bombay Chamber.

The Committee of this Chamber would be glad to learn what action your Committee propose to take to meet the Bill introduced in the Legislative Assembly on the 23rd September 1924 to make provision for the weekly payment of wages to workmen, domestic servants and other employees. My Committee would also value any comments your Committee may care to make on the provisions of the Bill.

I am at the same time directed to indicate that the members of this Chamber will be found practically unanimous in condemning the Bill as unnecessary, ill-advised, and objectionable, as much in its purpose as in the statement of its objects and reasons.

It is more than doubtful if the protection which the Bill purports to afford to the workmen is desired by Indian Mill Workers or domestic servants. From reports current in the Press it would appear that in Bombay the majority of workmen have declared themselves against even a fortnightly payment.

In these Provinces a measure such as is proposed is entirely unnecessary and its introduction will be gravely subversive of present economic and household conditions.

I may say that in the Cawnpore Mills and Factories the general practice is to pay wages fortnightly or semi-monthly.

No. 2705-276 of the 18th November 1924.

From Bombay Chamber to Upper India Chamber, Cawnpore.

I am directed to acknowledge the receipt of your letter, dated 23rd October 1924, in which an expression of my Committee's opinion is invited on the subject-matter of a Bill to make provision for the weekly payment of wages to workmen, domestic servants and other employees.

2. In reply I am to state that my Committee understand that an enquiry recently instituted by the Committee of the Bombay Millowners' Association in order to ascertain the views of the mill operatives as to the desirability of introducing a system of fortnightly payments has made it quite clear that the majority of the operatives prefer the present system of monthly payments. Moreover, it is equally certain from a perusal of the principal reasons advanced by the workpeople against any alteration of the present system that they would be even more opposed to the institution of weekly payments. My Committee are accordingly of opinion that no case has been made out for the proposed legislation and that the Bill should be opposed.

THE INDIAN COTTON GINNING AND PRESSING FACTORIES ACT.

ACT NO. XII OF 1925.

(*Received the assent of the Governor-General on the 18th March* 1925.)

An Act to provide for the better regulation of Cotton Ginning and Cotton Pressing Factories.

Whereas it is expedient to provide for the better regulation of cotton ginning and cotton pressing factories; It is hereby enacted as follows:—

1. (*1*) This Act may be called the Cotton Ginning and Pressing Factories Act, 1925.

Short title, extent and commencement.

(*2*) It extends to the whole of British India (except Burma), including British Baluchistan and the Sonthal Parganas.

(*3*) It shall come into force on such date as the Governor-General in Council may, by notification in the *Gazette of India*, appoint.

2. In this Act, unless there is anything repugnant in the subject or context—

Definitions.

(*a*) " bale " means any pressed package of cotton of whatever size or density ;

(*b*) " cotton " means ginned or unginned cotton, or cotton waste ;

(*c*) " cotton ginning factory " means any place where cotton is ginned or where cotton fibre is separated from cotton seed by any process whatever involving the use of steam, water or other mechanical power or of electrical power ;

(*d*) " cotton pressing factory " means any factory as defined in the Indian Factories Act, 1911, in which cotton is pressed into bales ;

XII of 1911.

(*e*) " cotton waste " means droppings, strippings, fly and other waste products of a cotton mill or of a cotton ginning factory or of a cotton pressing factory, but does not include yarn waste ;

(*f*) " Indian Central Cotton Committee " means the Indian Central Cotton Committee constituted under the Indian Cotton Cess Act, 1923, and includes any sub-committee appointed by it to perform any function of the Indian Central Cotton Committee under this Act ; and

XIV of 1923.

(*g*) " occupier " includes a managing agent or other person authorised to represent the occupier ;

(*h*) " prescribed " means prescribed by or under rules made under this Act.

3. (*1*) The owner of every cotton ginning factory shall cause to be maintained at the factory in such form, if any, as may be prescribed, a ginning register containing a record of all cotton ginned in the factory and of the names of the persons for whom and the dates on which the cotton has been ginned and of the amount ginned for each person.

Maintenance of registers.

(*2*) The owner of every cotton pressing factory shall cause to be maintained at the factory in such form, if any, as may be prescribed, a press register containing a daily record of the number of bales pressed in the factory, the serial number of each bale, and the name of the person for whom it has been pressed.

(*3*) The owner or the person in charge of a cotton ginning or cotton pressing factory shall be bound to produce any ginning register or press register maintained under this section when required to do so by any person appointed by the Local Government in this behalf, and the owner or person in charge of any cotton pressing factory shall be bound to furnish to the Indian Central Cotton Committee, if so required by it in writing, a copy certified as correct by the owner or person in charge of the factory of the entry in any press register maintained at the factory relating to any specified bale.

(*4*) No register required to be maintained by this section shall be destroyed until after the expiration of three years from the date of the last entry therein.

(*5*) If—

(*a*) in any factory any register required by this section to be maintained is not maintained or is maintained in any form other than the form, if any, prescribed for the purpose, or

(*b*) any entry in any such register is proved to be false in any material particular, or

(*c*) any such register is destroyed before the expiration of the period referred to in sub-section (*4*),

the owner of the factory shall be punished with fine which may extend to fifty rupees or, if he has previously been convicted of any offence under this sub-section to five hundred rupees.

(*6*) If the owner or the person in charge of any factory fails to produce any register, or to furnish a certified copy of any entry, when required to do so under sub-section (*3*), or furnishes a certified copy of an entry knowing or having

reason to believe such copy to be false he shall be punished with fine which may extend to fifty rupees or, if he has previously been convicted of any offence under this sub-section, to five hundred rupees.

Marking of bales.

4. (*1*) The owner of every cotton pressing factory shall cause every bale pressed in the factory to be marked in such manner as may be prescribed, before it is removed from the press-house, with a serial number and with the mark prescribed for the factory.

(*2*) If any bale is removed from the press-house of any cotton pressing factory without having been marked as required by sub-section (*1*), the owner of the factory shall be punished with fine which may extend to fifty rupees.

Returns.

5. (*1*) The owner of every cotton pressing factory shall submit to the prescribed authority, within such time and in such form as may be prescribed, weekly returns showing the total number of bales of cotton pressed during the preceding week and from the commencement of the season to the end of that week, and the approximate average net weight of the bales pressed in that week.

(*2*) The Local Government shall compile from the weekly returns, and shall publish in such manner as the Governor-General in Council may direct, a statement showing the total number of bales pressed in the province during the week and from the commencement of the season to the end of the week, to which the returns relate:

Provided that the number of bales pressed in any individual factory shall not be published.

(*3*) If default is made in submitting any return as required by sub-section (*1*), the owner of the factory shall be punished with fine which may extend to fifty rupees.

(*4*) Where the owner of a cotton pressing factory has notified to the prescribed authority that the work of pressing bales in that factory has been suspended, it shall not be necessary for the owner to submit returns under sub-section (*1*) until such work has been resumed.

Explanation.—In this section "season" means the period notified in this behalf by the Local Government in the local official *Gazette*.

Scales and weights.

6. (*1*) No scales or weights shall be used in any cotton ginning or cotton pressing factory other than the scales or weights, if any, prescribed by the Local Government as standard for the district in which the factory is situated.

(*2*) If in any factory any scale or weight is used in contravention of the provisions of sub-section (1), the owner of the factory shall be punished with fine which may extend to fifty rupees, or if he has been previously convicted of any offence under this sub-section, to five hundred rupees.

Liability of lessee as owner.

7. (*1*) Where the owner of a cotton ginning or pressing factory has leased the factory for a period of not less than one month, in the case of a cotton ginning factory or three months, in the case of a cotton pressing factory, and the lessor retains no interest in the management or profits of the factory and notice of the lease has been given by the lessor and the lessee to the prescribed authority the lessee shall be deemed to be the owner of the factory, from the date of the notice and for the period of the continuance of the lease for the purposes of Section 3, in respect of the registers maintained or to be maintained from that date and for that period, and for the purposes of Sections 4, 5 and 6.

(*2*) On the termination of the lease the lessee shall hand over to the lessor the registers maintained under Section 3, and the lessor shall forthwith report to the prescribed authority any default of the lessee in complying with the provisions of this sub-section or in maintaining the registers in accordance with the provisions of Section 3.

(*3*) If default is made in handing over any register or making any report as required by this section, the lessor or the lessee, as the case may be, shall be punished with fine which may extend to fifty rupees.

Liability on transfer of ownership.

8. (*1*). On a transfer of the ownership of a cotton ginning or pressing factory, the transferor shall hand over to the transferee the registers maintained under Section 3, and the transferee shall forthwith report to the prescribed authority any default of the transferor in complying with the provisions of this sub-section or in maintaining the registers in accordance with the provisions of Section 3.

(*2*) If default is made in handing over any register or making any report as required by sub-section (1), the transferor or the transferee, as the case may be, shall be punished with fine which may extend to fifty rupees.

Structural requirements for factories.

9. (*1*) In the case of cotton ginning factories the construction of which is commenced after the commencement of this Act :—

(*a*) gin-houses shall be provided with separate entrances and exits for the bringing in of unginned and the taking out of ginned cotton respectively and

(*b*) the factories shall be constructed in accordance with plans and specifications approved by the prescribed authority :

Provided that nothing in this sub-section shall apply to any factory in which only roller gins are used where the number of such gins is not more than four.

(*2*) Within such period after the commencement of this Act as they may be prescribed, the owner of every cotton pressing factory in which cotton is handled on the ground floor shall cause the press-house to be paved or provided with other suitable flooring to the satisfaction of the prescribed authority.

(*3*) If the owner of any factory fails to comply with any provision of this section which is applicable to the factory, he shall be punished with fine which may extend to one hundred rupees.

(*4*) (*a*) Where the owner of a factory has been convicted under sub-section (3), the prescribed authority may serve

on the owner of the factory an order in writing directing that such alterations shall be made in the factory before a specified date, as in the opinion of the said authority are necessary to secure compliance with the provisions of sub-section (*1*) or sub-section (*2*), as the case may be.

(*b*) Where the alterations are not made in accordance with the order served under clause (*a*) of this sub-section, the prescribed authority may serve on the owner and on the occupier, if any, of the factory an order in writing directing that the work of ginning or pressing cotton in such factory shall be suspended until the alterations have been made in accordance with the order served under clause (*a*) of this sub-section and the owner and the occupier, if any, shall be jointly and severally liable to fine which may extend to fifty rupees for each day on which cotton is ginned or pressed in the factory in contravention of the order served under this clause.

Liability of officers of a company.

10. Where the person guilty of an offence under this Act is a company, every director, manager, secretary and other officer thereof who is knowingly a party to the default shall also be guilty of the like offence and liable to the like punishment.

Cognizance of offences.

11. (*1*) No prosecution under this Act shall be instituted except by or with the previous sanction of the District Magistrate or a Chief Presidency Magistrate or a Magistrate of the first class specially empowered in this behalf by the Local Government.

(*2*) No offence punishable under this Act shall be tried by any Court inferior to that of a Presidency Magistrate or of the Magistrate of the first class.

Power of the Governor-General in Council to make rules.

12. The Governor-General in Council may make rules to provide for :—

(*a*) the allotment of a special mark to be used by each pressing factory for the purpose of the marking of bales ;

(*b*) the manner in which bales shall be marked; and

(*c*) the manner in which the weekly statements referred to in Section 5 shall be published.

Power of the Local Government to make rules.

13. The Local Government may, by notification in the local official *Gazette*, make rules consistent with this Act to provide for all or any of the following matters, namely :—

(*a*) the forms in which registers, records and returns are to be maintained or submitted, and the inspection of records and registers;

(*b*) the appointment of the authority to whom and the time within which the returns required by Section 5 shall be made;

(*c*) the weights and scales to be used in cotton ginning and cotton pressing factories in any district in the province, and the inspection of the same;

(*d*) the appointment of authorities for the purposes of Sections 7, 8 and 9;

(*e*) the manner of service or orders made under Section 9;

(*f*) the powers of entry and inspection which may be exercised by District Magistrates or by any officer specially empowered in this behalf by the Local Government.

(*g*) any other matter which is to be or may be prescribed or for which provision is necessary in order to carry out the purposes of this Act.

Power to reject unmarked bales in fulfilment of contracts.

14. After the expiration of one year from the commencement of this Act, any person who has made a contract for the purchases of baled cotton may require that no bales other than bales marked in accordance with Section 4 shall be supplied in fulfilment of such contract and, if he does so require, no bale not so marked shall be tenderable in fulfilment of the contract:

Provided that nothing in this section shall apply to a contract for the sale and delivery of cotton grown before, or less than one year after the commencement of this Act.

Protection for acts done under this Act.

15. No suit or other legal proceeding shall be instituted against any person in respect of anything which is in good faith done or intended to be done under this Act.

BENGAL WAGERING ASSOCIATION BILL.

HISTORY OF THE FORMATION OF THE EAST INDIA COTTON ASSOCIATION, LTD.

MEMORANDUM.

In Chapter XVIII of their report the Indian Cotton Committee dealt at some length with the conditions existing in the Bombay Cotton Market in April 1918 and emphasized in particular the fact that there was not in Bombay or elsewhere in India any central body standing in the same relation to the cotton trade of India as the Liverpool Cotton Association does to the cotton trade of Lancashire. The Committee pointed out in the above connection that there were at that date in Bombay seven distinct bodies representing different branches of the cotton trade, none of which could be regarded as representative of the trade as a whole while at times their interests were actually conflicting. Nor did Bombay have any such properly regulated "future" market or such system of weekly settlements as existed in Liverpool, the result being that speculation was rife in the Bombay Cotton Markets to a degree which the Committee could only regard as highly undesirable.

2. The bodies mentioned in the previous paragraph were :

1. The Bombay Cotton Trade Association, Limited.
2. The Bombay Cotton Exchange, Limited.
3. The Bombay Millowners' Association.
4. The Bombay Cotton Brokers' Association.
5. The Bombay Cotton Merchants' and Muccadums' Association.
6. The Marwari Chamber of Commerce.
7. The Japanese Cotton Spinners' Association.

Of the bodies in question, the Bombay Cotton Trade Association, Limited, and the Bombay Cotton Exchange, Limited, were the most important. The former was founded in 1876 with the object of "adjusting disputes between persons engaged in the cotton trade; establishing just and equitable principles in the trade; to maintain uniformity in rules, regulations and usages in the trade; to adopt standards of classification; to acquire, preserve and disseminate useful information connected with the cotton interests throughout all markets and generally to promote the cotton trade of the city of Bombay and India and augment the facilities with which it may be conducted." In 1892 the Association was incorporated under the Indian Companies Act, 1882, with a capital of Rs. 50,000 in 50 shares of Rs. 1,000 each, the share capital being increased in 1917 to Rs. 60,000. The affairs of the Association were managed by a Board of Directors who framed rules for the guidance of the members (shareholders). In addition, the Association had, in 1918, 126 Associated members who were allowed to have their cotton surveyed under the rules.

The Bombay Cotton Exchange Limited was incorporated on the 1st November 1892 under the Indian Companies Act, 1882, with a capital of Rs. 25,000, in 500 shares of Rs. 50 each, which was raised in 1917 to Rs. 1 lakh by the issue of 150 additional shares. The Millowners' Association, which was founded in 1875, represented the interests of millowners and other users of mechanical power in India and was not directly concerned with the cotton market except as a source of supply.

3. The evils to which this lack of control had given rise in the past are fully described in the above-quoted chapter of the Indian Cotton Committee's report but following a particularly severe crisis of that nature in April 1918 and its serious effect upon Government's proposals in connection with the control of prices and the sale of standard cloth, Government's intervention became imperatively necessary. Government accordingly, at the request of the trade, fixed by ordinance the price of F. G. Broach cotton for delivery at the approaching annual settlement and at the same time expressed their willingness to co-operate with the trade

in its efforts to restrict undue speculation in "forward" contracts. The Indian Cotton Committee were also asked to expedite their report on this aspect of their enquiry with the result that Chapter XVIII was submitted to the Government of India in May 1918 in advance of the remainder of the report.

4. The Indian Cotton Committee's recommendations in this connection may be summarised as follows:—

1. One central Association to be known as the East India Cotton Association should be established under a Charter to control the trade in the place of the existing seven bodies, the different interests concerned being represented on it.

(2) The Association should establish a proper basis of classes of cotton for "future" contracts, by fixing the number of grades which may be tendered under each.

(3) The Association should license brokers and commission houses and all contracts should be declared illegal unless made through a broker or commission house so licensed and in accordance with the rules and regulations of the Association.

(4) All speculative transactions in kutcha khundies, "Kutcha Americans" or "single or double options" should be entirely prohibited.

5. At a representative meeting of the trade, held at the instance of the Government of India, shortly after the receipt of the Indian Cotton Committee's recommendations, it was unanimously decided:—

(1) that immediate action in the direction of creating a temporary controlling body, and a clearing house, was called for, and

(2) that the trade itself was not in a position to undertake the formation of such a body.

Accordingly in a notification, No. 5362, dated 22nd June 1924, the Governor-General in Council, in the exercise of his powers under section 2 of the Defence of India (Criminal Law

Amendment) Act, 1915 (IV of 1915), issued the Defence of India (Cotton Contract) Rules 1918 (Appendix A) under which the Government of Bombay were authorised to constitute the Cotton Contracts Committee for the purpose of controlling contracts, which were defined as "any forward contracts for the purchase or sale of the 1918-19 crop."

The duties of the Committee were prescribed in rule 4 (1), which reads :—

Duties of the Cotton Contracts Committee.

4. (1) "The Cotton Contracts Committee shall prescribe the classes of contracts in respect of which differences shall be paid through a clearing house (which contracts are hereinafter in the rules referred to as clearing house contracts), shall establish a clearing house for the periodical settlement of differences on such contracts; shall fix settling days for the payment of differences on such contracts; shall prescribe the form and conditions in and under which such contracts shall alone be made; shall prescribe the procedure for fixing and declaring the market rates for cotton of various descriptions which rates shall be binding for the purposes of all clearing house settlements; shall provide for the licensing of brokers and the suspension, cancellation and restoration of their licenses; and may, subject to the control of the Government of Bombay, generally regulate the making and carrying out of clearing house contracts and all matters incidental thereto."

6. The above rules however only applied to the trading in the 1918-19 crop from which it will be observed that they were intended merely as a temporary expedient and in January 1919 the Cotton Contracts Committee was replaced by the Cotton Contracts Board constituted under the Bombay Cotton Contracts Control (War Provisions) Act, 1919, (Bombay Act I of 1919) whereby the members and rules of the clearing house constituted under the Defence of India (Cotton Contracts) Rules, 1918, became, *ipso facto*, the members and rules of the clearing house established by the Cotton Contracts Board under the Act (Appendix B.) The by-laws issued by the Cotton Committee which, subject to certain slight modifications, thereupon became the rules and by-laws

made by the Board under section 4 of the Act also provided that all cotton contracts for the 1918-19 crop delivery in Bombay should be clearing house contracts and that no contract should be legal unless made through a licensed broker. Trading under the new rules was permitted from 15th August and the first clearing was held on the 18th September 1918.

7. From the passing of the Act of 1919 until its repeal in 1922 the control over the cotton trade in Bombay was exercised by the Cotton Contracts Board consisting of a civilian Chairman and six members nominated by Government, two members elected by the Millowners' Association and three members elected by the members of the Clearing House, or twelve members in all. As in the case of the Cotton Contracts Committee it was only intended that the establishment of the Cotton Contracts Board should be a temporary measure pending the constitution of a permanent organisation on the lines suggested in the Indian Cotton Committee's report. Accordingly the Government of India, in September 1920, suggested that the Board should be proceed with the formation of the proposed Association and at the same time laid down certain conditions precedent to the recognition by Government of such an Association, namely, that it should be representative of all sections of the cotton trade in Bombay which were fairly entitled to such representation and that no one interest should be allowed to predominate and further, that its aim should be so to regulate the market as to secure the interests of all *bona-fide* traders and discourage speculation inimical to those interests. Despite the opposition on the part of certain sections of the trade to the scheme prepared by the Board, it was ultimately adopted and the East India Cotton Association Limited was registered under the Indian Companies Act, 1913, in October 1921.

8. It was originally intended in view of the fact that a certain amount of opposition to the control exercised by the Cotton Contracts Board had manifested itself since the termination of the war and that the Board did not feel justified in continuing their control after the contracts of the 1920-21 season were liquidated, to repeal the Act under which the Board was constituted and to abolish the Board with

effect from the 15th November 1921, and a Bill for that purpose was introduced and passed during the September session of the Bombay Legislative Council. Subsequently, however, in response to a memorial from the representatives of all sections of the trade praying for the continuance of the Board's control until such time as Government were satisfied that the trade had succeeded in setting up adequate machinery for the control of their own operations, the control of the East India Cotton Association having proved to be ineffective without the co-operation of the members of the Millowners' Association, the repeal of the Act was suspended and the Cotton Contracts Board continued to function until in consequence of the settlement of the differences between the millowners and the Association, the Act of 1919 was finally repealed in February 1922 by Bombay Act III of 1922, with effect from 1st June 1922. As a necessary corollary to the repeal of the Act of 1919 a Bill was introduced in the July session of the Council to give statutory power to the East India Cotton Association, Limited, to make by-laws for the regulation and control of transactions in cotton similar to that previously exercised by the Cotton Contracts Board, and subsequently became the Bombay Cotton Contracts Act, 1922, Bom. Act XIV of 1922, (Appendix C). The by-laws prepared by the Board of Directors in pursuance of the provisions of section 3 of the Act were submitted to the Chamber and the other interests concerned in April 1924 and subsequently sanctioned by the Governor in Council with effect from the 1st May 1924 (*vide* Bombay Government Gazette, Part I, dated 1st May 1924). During the interval which elapsed between the passing of the Act and the adoption of the new by-laws, the machinery and by-laws set up by the Cotton Contracts Board remained, however, in force under the name and authority of the new Association. Similarly section 7 of the Act legalised all contracts made under the rules or by-laws of the Association between the 31st May 1922 and the coming into operation of the new Act, while section 5 provided that any contract (whether either party thereto was a member of the Association or not) entered into after the date on which the by-laws under the Act were sanctioned by Government, namely 1st May 1924, which contravened such by-laws, should be void.

Subsequent to the statutory recognition of the East India Cotton Association, Limited, the Bombay Cotton Trade Association, Limited, and the Bombay Cotton Exchange, Limited, went into voluntary liquidation and the organisation and control of the cotton trade in Bombay is now in the hands of the new Association, the constitution of which corresponds closely to that recommended by the Indian Cotton Committee in their report.

THE INDIAN COTTON CESS AMENDMENT ACT.

ACT NO. I OF 1924.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 16th February 1924.*)

An Act to amend the Indian Cotton Cess Act, 1923, for certain purposes.

Whereas it is expedient to amend the Indian Cotton Cess Act, 1923, for certain purposes hereinafter appearing; It is hereby enacted as follows :—

XIV of 1923.

1. This Act may be called the Indian Cotton Cess (Amendment) Act, 1924. Short title.

XIV of 1923.

2. To clause (*a*) of section 2 of the Indian Cotton Cess Act, 1923 (hereinafter referred to as the said Act), after the word "situated" the following shall be added, namely :— Amendment of section 2, Act XIV of 1923.

> "or any other officer appointed by the Local Government to perform the duties of a Collector under this Act."

3. Section 3 of the said Act shall be re-numbered as sub-section (1) of section 3, and to that section the following sub-section shall be added, namely :— Amendment of section 3, Act XIV of 1923.

"(2) The Governor-General in Council may, by notification in the Gazette of India, direct that the cess referred to in sub-section (1) shall be levied and collected

on all cotton produced in India and exported by land from British India to any foreign territory outside India which may be specified in the notification."

Amendment of section 8, Act XIV of 1923.

4. Section 8 of the said Act shall be renumbered as sub-section (1) of section 8, and to that section the following sub-section shall be added, namely :—

"(2) In respect of cotton exported by land on which the cess is leviable, the cess shall be assessed and levied by such authorities and in such manner as may be prescribed."

Amendment of section 15, Act XIV of 1923.

5. In clause (*r*) of sub-section (2) of section 15 of the said Act, after the words "by sea" the words "or by land" shall be inserted.

ADMINISTRATION OF JUSTICE IN INDIA.

APPOINTMENT OF CIVIL JUSTICE COMMITTEE.

Questionnaire.

(Please make a careful *selection* from these questions.)

1. What do you think is the period reasonably required, having regard to the habits and customs of the people of your province, for the disposal of the following classes of civil proceedings :—

A. (*i*) *High Courts.*

Original suits : (*a*) commercial, (*b*) others.

First appeals.

Second appeals.

Miscellaneous appeals.

(*ii*) *District and Sub-Courts.*

Original suits : (*a*) Title, (*b*) Money.

Regular appeals ; Civil miscellaneous appeals against orders.

Small causes.

(iii) District Munsiffs' Courts.

Original suits : (*a*) Title, (*b*) Money, (*c*) Rent, (*d*) Others. Small causes.

B. (*i*) Claim proceedings in execution in District Courts, Sub-Courts and District Munsiffs' Courts.

C. Suits in the Presidency Small Cause Courts, suits in the City Civil Court, Madras, and execution proceedings in these Courts.

2. Does the period actually taken now for the disposal of those proceedings exceed what you consider to be the reasonable limit in many cases ? If so, what do you consider to be the main causes of the delay ?

3. Apart from any addition to the existing cadre of judicial officers or the opening of temporary courts, what remedies would you suggest for shortening the period during which civil proceedings are now pending ?

4. Do you think it is necessary to alter the present method of recruitment of the different grades of judicial officers, namely, District Munsiffs, Sub-Judges, District Judges, and High Court Judges, for the purpose of speeding up proceedings ? If so, how would you change the present rules ?

5. Do you think any special training is necessary for District Munsiffs ? If so what sort of training would you suggest ?

6. Is justice impeded by the too frequent transfer of judicial officers from one district to another ?

7. How would you prescribe a standard of efficiency for an officer as regards amount of work done ? What steps would you suggest to insure its attainment ?

8. Is the present delay partly due to the concentration of many civil courts in one place, and the consequent waiting for members of the legal profession ?

9. Do you think any change in the jurisdiction of the several classes of courts working at present will lead to more speedy and less costly justice ?

10. Would you enhance the jurisdiction of the District Munsiffs in your province in original suits and small causes; if so, to what extent ?

11. Would you give special enhanced jurisdiction to selected District Munsiffs, and, if so, to what extent.

12. Do you think it is necessary to relieve the District Judge of miscellaneous work, (*a*) judicial, (*b*) administrative, which he is now doing, to give him more time to attend to important work ? What is the kind of miscellaneous work which you would thus transfer from the District Judge and to whom ?

13. Would the investing of Sub-Judges and District Munsiffs with jurisdiction to try probate and succession certificate proceedings and land acquisition proceedings be acceptable to the public ? Would you invest all such officers with such powers, or only selected officers ?

14. Would you confer exclusive jurisdiction on village courts and panchayats ? What is your experience and opinion of the work done by such courts ? Up to what extent and in what class of cases should such exclusive jurisdiction be given?

15. Would you restrict the scope of section 19 of the Presidency and Schedule (*ii*) of the Provincial Small Cause Courts Act and give Small Cause Courts jurisdiction over some and what classes of suits excluded from their jurisdiction at present ? Is there any objection to suits to enforce simple mortgages by the sale of the mortgage property as also suits relating to partnership with small capital being dealt with by these courts ?

16. (*a*) Do you consider that summary procedure as contemplated by section 128 (2) (*f*) C.P.C. could be introduced in the lower courts, and, if so, with what limitations ?

(*b*) Would it be desirable (in Bengal and Behar) to include suits for rent on a registered Kabulyat or where there has been a previous decree establishing the relationship and the rate of rent.

17. Would the investing of *Sub-Registrars* with jurisdiction to try certain classes of cases which are not contested make for speedy and less costly justice ? If so, what would you suggest as to the limits of that jurisdiction ?

18. Do you think that at present the right to appeal is granted in too many cases? If so, in what classes of cases would you curtail it ?

19. (*a*) As regards the High Court, do you think the curtailment of the right of appeal under letters patent from the judgment of a single judge is necessary, and, if so, in what cases if any would you curtail it ?

(*b*) What do you think of the suggestion that in revisions and appeals from the moffusil of the value of Rs. 1,000 and under, no L.P.A., should be allowed ?

20. Are very many frivolous second appeals filed in the High Court of your province ? If so, how would you prevent it ? What do you think of the suggestion that in suits for property worth (*a*) Rs. 1,000 and less or (*b*) Rs. 500 and less or (*c*) Rs. 250 and less, no second appeal should be allowed, whatever the class of the suit ?

21. Would you agree to the suggestion that the appellant should be compelled to deposit in full the decretal amount before the second appeal is allowed to be filed ?

22. Is the power given under Order 41, Rule 11, duly and systematically exercised ? If not, what would you suggest to ensure this ?

23. Is the right of application in revision to the High Court much abused, and, if so, how would you curtail it ? Would you accept the suggestion (1) that in cases of revision under the Provincial Small Cause Courts Act, the decretal amount should be deposited in court before a revision petition can be presented, and (2) that no revision petition under section 115 should lie against such interlocutory orders as can be attacked in an appeal against the decree in the suit.

24. In what ways would you change the present procedure as regards the trial of original and small cause suits, with a view to make justice more speedy and economical ?

25. At present much time is taken after a suit is filed, in serving the defendants who are either absent or wilfully avoid service, when the process server goes to serve the defendant's summons. What would you suggest as a remedy for this ? Would the application of the procedure under section 106 of the Transfer of Property Act to civil suits be desirable ?

26. Does the usual form of plaints in your province differ materially from the English writ and statement of claim ? If so, would you insist on the latter form being used in all cases? Are the forms of plaints given in Civil Procedure Code adhered to generally. If not, what penalty would you suggest for non-adherence thereto ?

27. Are the provisions of the Civil Procedure Code in Orders VII and VIII as regards pleadings neglected much in your province ?

28. Would the more extensive use of the post office for the service of notices and summonses be effective ? Can the village officials of the village where the party to be served is living, be used for purposes of serving process, and, if so, with what precautions would you use them ?

29. Would a rule be advisable requiring parties to give a registered address service at which should be deemed to be good service for all purposes of the suit and execution ?

30. What do you think of the suggestion that process-server should always report himself to the pleader of the party on whose behalf he is taking out a process for service, so that the pleader or the party may assist him in finding out the person to be served and prevent waste of time.

31. What provisions would you suggest to ensure the better framing of issues ?

32. Are the provisions of Orders X, XI and XII C.P.C. as regards the examination of the parties, discovery and admission of documents, neglected in your province ? If so, what is the reason for such neglect ? What would you suggest as the remedy ?

33. Would the examination of both the plaintiff and the defendant, not merely with a view to ascertaining what the points in controversy are at the first hearing, but as part of the trial at the beginning of it, before witnesses are examined, tend to minimise the calling in of irrelevant evidence and of witnesses unnecessarily ? Would you agree to the suggestion that it is only after the examination of the parties in that form, that any steps for the summoning of witnesses should be taken ?

34. Is the provision in Order 16, Rule 16, clause (1) strictly enforced in your province ? If not, what steps would you suggest to put down the system of issuing summonses to witnesses again and again for the several hearings with the consequent delay due to non-service ?

35. Is much unnecessary and avoidable oral evidence let in in the courts of your province ? What would you suggest to prevent the calling of several witnesses who ultimately prove nothing ? Can you suggest any means by which the court can control the citing of a large number of witnesses and examination of them ?

36. What is your opinion on the suggestion that in all cases where there is no appeal (except small causes) such as enquiries into claims, succession certificate proceedings, proceedings for removing an obstruction to delivery of property, as also in *ex parte* proceedings, affidavits should be the primary mode of proof, and no oral evidence should be allowed, except with the special leave of the court on pre-payment of special costs ?

37. What do you think of the suggestion that courts should have discretion to fix a time-limit for the examination and cross-examination of witnesses ?

38. Would you extend the application of Order 37, C.P.C. and, if so, to what classes of cases ?

39. Could the principle of representative suits be made of wider application and are any steps necessary to ensure that this form of suit is insisted on in proper cases ? How would you deal with the case of (*a*) Mitakshara families, (*b*) other co-owners, (*c*) Malabar tarwad ?

40. Is it possible and desirable to throw the duty on a legal representative to come forward and request the court to add him as a party, on pain of his being bound by the decree, in case he was aware of the proceedings ? If so, what would you suggest, as the most practical way of doing this ?

41. Is much delay caused in the courts of your province by the difficulty of appointing a proper guardian *ad litem* for minor parties ? If so, what would you suggest to remedy the defect ? What do you think of the suggestion that instead of successive petitions being filed, as each proposed guardian refuses to act, the plaintiff should be made to name all the possible guardians in one petition and notice should be ordered to go to them simultaneously and the court should appoint at the hearing of the petition the one best fitted to safeguard the interests of the minor ?

42. How far is the practice of granting *ex parte* injunction and orders, taken undue advantage of in your province ? How would you check it ?

43. Are judgments of the courts in your province unduly long in any appreciable number of cases and does such length interfere with the speedy despatch of business ? If so, what would you suggest to shorten them ?

44. Are points of law going to the root of the claim or defence usually disposed of before taking evidence in your province ?

45. Are dates for original and adjourned hearing fixed by judges themselves in your province ? If not, has it led to delay in disposal ? If so, how would you check this irregularity ?

46. Are pleaders usually consulted by the courts in fixing the time required for examination of witnesses and arguments ? If not, has it led to any delay in disposal ? What sort of rule would you frame to ensure such consultation ?

47. Are trials in your province unduly delayed by the examination of witnesses on commission ? How would you control the length of such examination ? Would you add to the powers of commissioners ? Would you insist on written interrogatories except by special leave of the judge ?

48. Will the insistence on written applications supported by affidavits (as a rule) for adjournments, be of effect in speeding up work? Is the amount of day costs which can be allowed under the Rules on applications for adjournments in your province sufficient to prevent frivolous applications for adjournments?

49. Are suits not tried continuously day by day in the moffusil courts in your province in a large number of cases? If so, what do you think is the reason for such omission? How would you enforce such a rule?

50. Does the High Court exercise sufficient supervision over District Judges to ensure proper inspection by the District Judge of the lower courts?

51. Would a system of giving special expedition to commercial suits be of value in the subordinate courts of your province? If so, what method would you suggest?

52. What amendments would you suggest in the procedure for obtaining execution of the different classes of decrees?

What is your opinion on the following:—

53. Extension of the principle of section 21, Civil Procedure Code, to proceedings in execution.

54. Investing of courts to which a decree is transferred for execution, with the powers which a court which passed the decree has, as to adding of legal representatives, recognition of assignments of the decree, transfer for execution and similar matters.

55. So modify the language of section 47 as to include proceedings taken by a stranger purchaser at a court sale to obtain delivery of the property which he has purchased.

56. (*a*) Curtailing the period given in section 48 C.P.C. for the execution of money decrees to six years, (*b*) altering Article 182 of the Limitation Act by substituting one year for three years therein, (*c*) altering of the starting point from the date of the last application to the date of the last order on the last application. What do you think of the suggestion that it shall not be necessary for a decree-holder to apply

every three years or one year, and that he should be allowed to execute the decree at any time he finds it convenient to do so, provided he does not exceed the 6 or 12 years limit.

57. Altering section 66 of the Civil Procedure Code so as to prevent any party to the suit in execution of which sale took place from saying that the apparent purchaser is not the real purchaser and any one except the *bona fide* creditor of the real purchaser from setting up such a plea whether he is plaintiff or defendant, or is one who claims under either.

58. Altering Order 21, Rules 1 and 2, in such a manner as to restrict pleas of payment out of court, to payments through post office or a registered bank or the vakil of the party to whom the payment is made or in the presence of the Sub-Registrar.

59. Allowing the transferee of a decree on filing an affidavit by the transferor to the fact of the transfer to have execution as though he were the original decree-holder pending issue of a notice to the transferor. Is there any objection to the second proviso to Rule 16 of Order 21 being deleted or modified ?

60. Is there any objection to the deletion of Order 21, Rule 21 altogether ?

61. (*a*) Is a special notice under Order 21, Rule 22, necessary ? Can it not be made part of the notice of the execution petition in which the substantial relief is asked for ?

(*b*) Is there any objection to the deletion of Order 21 Rule 22 altogether ?

62. In Order 21, Rule 26, will a provision that there shall be no interim stay in the case of money decrees work hardship ? Would you agree that in the case of money decrees, the proviso of Order 21, Rule 26 should be modified so as to give a greater discretion to the court ?

63. Is there any necessity for special notices in the different stages of execution proceedings in the case of money decrees sought to be executed by the sale of immoveable properties ? Will it not be enough, as in the case of suits, if the judgment debtors are given one notice at the beginning of the execution proceedings, and it is ordered that they should be called to

be present in court at all subsequent stages in respect of that execution petition, (*e. g.*, for setting of the proclamation, fixing of the sale, grant of permission to the decree holder to bid)?

64. Would you be in favour of a rule that in all cases the judgment debtor should be served with a copy of the proclamation of sale ? Is there any reason why writs of attachment and sale proclamation should not issue simultaneously in all suits ? Can it be made a rule that notice of execution petition may be served on the vakil who appeared for the judgment debtor in the suit and that will be sufficient service ? Can it be made a rule that refusal by the vakil to receive such notice is tantamount to refusal by the party ?

65. Would you approve in your province of the system of the execution of arrest warrants by village officials, such as the village headman, or the village accountant ?

66. What suggestions would you make for so altering the present procedure as regards mortgage suits as to make the sale in execution of a mortgage decree clothe the purchaser with a right to the property free from future litigation as much as possible ? What is your opinion on the following suggestions :—

(*a*) that with the plaint, the plaintiff should file an encumbrance certificate in respect of the property mortgaged for the period for which such certificate is available in the Registration offices ;

(*b*) that the persons whose names appear in such encumbrance certificates or their legal representatives should, as a rule, be made parties to such a suit and that the failure to do so should make the suit liable to dismissal for non-joinder of parties ?

(*c*) that all parties to the suit should be allowed to plead their rights to the mortgaged property, and that such rights should be finally determined in that suit, at all events, if the plaintiff so desires ;

(*d*) that all sales in execution of mortgage decrees shall be free of all encumbrances, and that the rights of puisne and prior encumbrancers should attach only to the money in court ;

(*e*) is too much time frequently granted by the preliminary decree in mortgage suits for payment ? Is any time necessary ?

In simple mortgage suits is there any necessity for a final decree ? Is it necessary to have a separate personal decree where the security has been exhausted ?

67. Is much avoidable delay caused in the disposal of execution proceedings by frequent orders staying such proceedings made by the appellate courts in your province ? What would you suggest to prevent such orders being asked for and made ? Would you invest the appellate courts with jurisdiction to award exemplary compensation in cases in which they are satisfied that they have been asked for on insufficient grounds ; if so, what is the nature of the compensation which you would award ?

68. Would you curtail the power of co-ordinate or inferior courts to grant injunctions to stay execution of other courts' money decrees by imposing restrictions and terms—such as that the money decreed should be deposited or security to the satisfaction of the court which is executing the decree should be given ?

69. Does the present law as to insolvency stand in the way of a decree holder getting the fruits of the decree speedily ? If so, in what way does it hamper ? Is there any avoidable delay in the disposal of insolvency petitions and realization of assets by receivers in your province ? Would the devolution of the exclusive jurisdiction which a District Judge has in some cases under the present Act make for speed in such matters ? What kind of devolution and on whom, would you suggest ?

70. Are execution proceedings in your province frequently delayed by absconding judgment debtors ? What rule would you suggest to prevent it ? Does the provision for arrest or attachment before judgment in the present code operate effectively to prevent such delay ?

71. What provisons of the law of evidence now operate to protract trials unduly ? What is your opinion on the following suggestions :—

72. As regards mortgage suits, is it necessary to retain the provision that the plaintiff suing on it, must call an attesting witness, if available ? Cannot the provision be so changed as to make every document of mortgage, presumably valid, and make the person who disputes its validity prove his case ?

73. As regards secondary evidence, is it not desirable to allow the parties to consent to secondary evidence being given in any form, even as regards public documents, for example, papers printed by the High Court in a previous litigation ? How much time is taken by insisting on what are called "certified copies ? "

74. In what cases do you consider that the law of limitation might be made more stringent ?

75. What changes in the substantive law of the country would you suggest for the purpose of speedy trial of suits, or speedy settlement of claims and speedy realization of the fruits of his decree by a *bona fide* decree holder ?

76. Would you agree that all future partitions of immoveable property should be evidenced by a registered document ?

77. What is your opinion upon a similar provision in the case of partnerships started with a capital of one hundred rupees and more, and as to compulsory registration of all contractual partnerships ?

78. Do you agree that the doctrine of "part performance" practically negatives the provisions of the Transfer of Property Act as to creation of titles in immoveable property and should not be allowed scope in this country, but that every transaction relating to immoveable property in which rights of the value of one hundred rupees and more are created and to which at present section 17 of the Registration Act would apply if there is a document, should be entered into only by a registered instrument ?

79. That the discharge of obligations created by registered document should be valid only if there is a registered document to evidence it ? (The cost of the registration may be made uniform—say one rupee—as in the case of the value of stamps for a receipt, whatever the value of the obligation).

80. That no court should entertain a plea that any party executed a document,unless it is registered,in the case persons, who cannot sign their names ? What limitations would you suggest to such a rule in case you accept the general proposition ?

81. What is your opinion on the system of allowing a person who is a party to a document or a transaction to say that a document executed by him is a sham and was never intended to be acted upon ; that the apparent owner of property in whose name the title deeds stand, is not the real owner ? Will the enactment of a rule that no party to a transaction shall be allowed to plead that it is benami, assist in the realisation of the fruits of a decree speedily and prevent unnecessary claimants ?

82. Do you think frivolous suits can be put down by enhancing the rate of court fees in suitable cases, and if so, what suggestions would you make on this matter ?

83. Is it necessary to retain the provision in the case of mortgage documents that they should be attested, and is there any justification for making a difference between them and sale deeds and leases of equal value ?

84. What suggestions would you make to prevent champerty and maintenance in India ?

85. Would you give the court powers to refer to referees any class of cases, and if so what ?

86. Has the multiplication of law reports interfered with speedy justice ? What would you suggest to minimise their number ?

87. Do you think that codification of law to a larger extent than heretofore would help to make justice speedy and economical ? If so what branches of law would you suggest for immediate codification ?

Bombay Chamber of Commerce.

Answers to Questionnaire.

1. The period reasonably required for the disposal of certain classes of civil proceedings is in—

(A) The High Court : Original suits.

(1) commercial	..	3-4 months.
(2) summary suits	..	4 weeks.
(3) short causes	..	1-2 months.
(4) other suits	..	12 months.
First appeals	..	4 months.

(B) The Court of Small Causes :—

(1) any suit	..	2 months.
(2) execution proceedings		2 weeks.

2. The reasonable limit for the disposal of the above proceedings is exceeded at present in many cases, the main causes of the delay being—

(1) the understaffing of the Prothonotary's office ;

(2) the insufficiency of judges ;

(3) the indefinite adjournment of causes.

In connection with (2) the Committee suggest that if no increase in the number of judges can be contemplated, the work might be more economically distributed among them on the lines indicated in their answer to question 3 (below).

The Committee desire also to emphasise the fact that undue advantage appears to be taken of the existing rules regarding the adjournment of cases and to suggest that in regard to suits which have been filed for more than twelve months a rule should be made, and enforced, to the effect that no consent precipe should be filed without the consent of a Chamber judge.

3. As already stated in their answer to question 2, the Committee consider that the period during which civil proceedings are now pending can be considerably shortened by a

redistribution of the work of the judges and in that connection they also desire to suggest the desirability of the judges sitting for longer hours. In particular the Committee consider that all Chamber work might be done by one judge who should also hear short cause suits. Similarly the Committee suggest that one judge, not the Chamber judge, should hear commercial suits so long as there were any to hear, commercial suits to have preference, in which connection they also suggest that the present rules regarding the hearing of such suits should be amended to enable the defendant to claim a transfer of the suit to the commercial list if he is so advised.

8. The practice of postponing causes on account of counsel being engaged elsewhere is very prevalent in Bombay and the Committee consider that the practice is to be deprecated and should, if possible, be stopped.

15. The Committee are definitely and emphatically opposed to the extension of the jurisdiction of the Presidency Small Cause Court for the reasons set forth in the attached copy of their letter, No. 817-110, dated 11th April 1924, to the Bombay Government in the same connection.

18 & 19 (*a*) The Committee do not consider it desirable in any circumstances to curtail the right of appeal in this country.

23. The Committee do not consider that the right of application in revision to the High Court is abused and they understand that considerable difficulty is experienced in obtaining a revision from the Small Cause Court to the High Court.

24. As regards original suits in the High Court, the Committee suggest the following changes in the present procedure.

First that as regards summary suits and common suits (*a*) the present limit of 6 months be abolished and that parties be allowed to file such suits at any time within the ordinary period of limitation; (*b*) the interest be allowed between the date of the accrual of the cause of action and the date of the decree where interest would otherwise be allowed, as the Committee understand that the fact that interest is not now so allowed frequently causes parties to file a short cause instead of a summary suit; (*c*) in summary suits on bills of exchange,

accounts, etc., the preparation of a plaint be rendered unnecessary and the filing of a summons with the particulars contained in a specially endorsed writ as in England be sufficient.

Secondly, that a defendant may, if so advised, apply for a transfer of a suit filed on the original side to the commercial list.

Thirdly, that the practice of having to give a defendant whom it is sought to arrest, notice of the intended arrest be abolished.

If the reference to " small cause suits " refers to the Small Cause Court the only suggestion the Committee wish to make is that if a suit is not reached for want of time it keeps its place and be heard the following day or the day after and not on a first available day, to be fixed possibly six weeks or three months later.

29. The Committee consider that the suggestion should be adopted.

35. The Committee consider that a great deal of unnecessary evidence is admitted in the Courts of this Presidency and they would suggest that the party on whose behalf such witnesses are called should be mulcted in costs.

36. The Committee do not agree with the suggestion that in the cases in question affidavits should be the primary mode of proof and they are opposed to the use of affidavits to any greater extent than prevails at present, especially in India.

37. The Committee do not consider the suggestion that courts should have discretion to fix a time limit for the examination and cross examination of witnesses to be a practicable one.

42. The Committee consider that undue advantage is undoubtedly taken of the practice of granting *ex parte* injunctions and orders and they think that there is great danger in allowing *ex parte* injunction in the case of Associations and similar bodies, in which connection they have in mind a case in which the clearing of the East India Cotton Association was completely suspended for several days through the granting of such an injunction. They suggest as a possible check the provision of adequate security.

43. The Committee do not consider that the judgments of the Courts are unduly long but they do complain of the delay which is invariably experienced in obtaining copies of the judgments.

45. The Committee have dealt with this question in their answer to question 3.

48. The Committee do not consider the insistence on written applications supported by affidavits for adjournments to be essential, provided that in the event of an application for adjournment being made without good cause the whole or a substantial proportion of the costs is allowed.

51. The Committee consider that the subordinate courts should adopt the same procedure for commercial suits.

52. The Committee suggest that notice may be dispensed with in all cases where arrest is sought of a debtor. Further that the mode of transfer of decrees from court to court should be simplified.

68. The Committee agree with the suggestion that the power of co-ordinate or inferior courts to grant injunctions to stay execution of other courts' money decrees should be curtailed.

69. One reason for the delay which undoubtedly exists is that schedules are not filed sufficiently quickly and the Committee consider that the golden rule should be that an insolvent should file his schedule quickly and obtain his discharge slowly.

70. The Committee consider that it is practically impossible to obtain an order for attachment before judgment under the present practice. They suggest that either the Scottish practice should be adopted under which they understand a plaintiff is entitled to attachment before judgment as of right or that at least the words in Order 38 Rule 5 of the Civil Procedure Code " with intent to obstruct or delay the execution of any decree that may be passed against him" be omitted.

75. In the first case the Committee are emphatically of opinion that provision should be made by legislation for

the registration of partnerships and that in the case of death the legal representative should be required to register within a month.

Secondly, the Committee consider that everyone should be compelled to take out letters of administration or probate.

Thirdly, the Committee consider that in view of the extent to which minors indulge in trading, provision should be made for legal recognition of their liabilities in such cases.

Fourthly, the Committee suggest the passing of an order in the nature of a decree without notice to the defendant immediately on the presentation of a dishonoured hundi which has been protested for non-payment.

77. The Committee are very strongly of opinion that all partnerships should be registered without regard to the capital involved.

81. The Committee are of opinion that the benami system should be abolished.

82. The Committee do not consider that frivolous suits can be put down by enhancing the rate of court fees in suitable cases and they maintain that the only satisfactory remedy is a speedy trial.

83. The Committee consider that it is necessary to insist upon the attestation of mortgage documents and they are of opinion that the same provision should apply in the case of sale deeds and leases as well.

85. The Committee have no objection to the reference of technical cases to fully qualified referees.

No. 2276/93 of the 25th September 1924.

From the Chamber to the Secretary, Civil Justice Committee

I am desired by the representatives of the Chamber who gave evidence before your Committee at their meeting on the 3rd September 1924, to state that, as requested, they laid before the Committee of the Chamber the suggestion made by the Hon'ble Mr. Justice Rankin that it might be

helpful to institute " Committees of Creditors " in insolvency proceedings, as is done in England, instead of entrusting the whole work, as is the practice in India, to the Official Assignee.

2. The Committee of the Chamber understand English Committees of Creditors are usually appointed to assist the Trustee in bankruptcy who is not a Government official but a member of a firm of chartered accountant, or solicitors or a business man and that the Committee of Creditors work with him in order that the administration of the bankrupt's estate may be carried through to the best advantage of the creditors. In ordinary bankruptcies it is unusual, my Committee believe, for the Official Receiver to become Trustee.

3. In India, on the other hand, the proposed Committee of Inspection will have to act with the Official Assignee and my Committee feel that until the management of the Official Assignee's office has been thoroughly overhauled it will be impossible to get suitable persons to serve on such Committees. If, however, the Insolvency Act were amended by permitting the appointment of Trustees in bankruptcy in the English sense it might, my Committee think, be easier to persuade persons to agree to act as members of such Committee but experience alone can show whether that is so.

No. 631 of the 29th November 1924.

From the Prothonotary and Registrar, O. J, H. M.'s High Court, Bombay, to the Chamber.

I am directed by the Honourable the Chief Justice to inform you that the Chairman of the Civil Justice Committee has permitted his Lordship to see a letter addressed by you last September to the Committee in which the following passage appears :—

> " In India, on the other hand, the proposed Committee of Inspection will have to act with the Official Assignee, and my Committee feel that until the management of the Official Assignee's Office has been thoroughly overhauled, it will be impossible to get suitable persons to serve on such Committees ".

His Lordship will be obliged if the Chamber of Commerce will make any suggestions they think should be considered with regard to the management of the Official Assignee's Office. If the commercial community have any complaints to make regarding such management, His Lordship will always be pleased to consider what can be done to remedy them.

No. 301/93 of the 29th January 1925.

From the Chamber to the Prothonotary and Registrar, O. J., H. M.'s. High Court, Bombay.

I am directed to refer to your letter No. 651, dated 29th November 1924, in which appears a quotation from a letter which I was instructed by the Committee of the Chamber to write to the Chairman of the Civil Justice Committee on the subject of certain supplementary questions connected with the enquiry on which the views of the Chamber were invited.

2. In reply I am to state that a special Sub-Committee of the Chamber, which included a member of the legal profession with considerable experience of the departmental working of the various offices of the High Court, was appointed to advise the Committee of the Chamber in regard to the formulation of their replies to the questionaire issued by the Civil Justice Committee and also in connection with the subsequent enquiry which forms the subject of your letter under reply.

3. The criticism preferred by the Sub-Committee in regard to the management of the Official Assignee's office was the result of very careful consideration of the information at their disposal, which was compiled from the replies received in response to a specific request for suggestions as to (1) the possibility of effecting improvements in the actual routine working of the office and (2) the delicate point affecting the reputation of the Official Assignee's Office generally.

4. Dealing with the second point first it was found that the general opinion held regarding this office is that, as at

present constituted, it is very far from satisfactory. A large number of insolvencies are those in which vernacular books require investigation and the Official Assignee being unable to read these books is dependent on reports made by his head clerk and the other members of his staff as to the correct representation of the entries in these books. This is manifestly most unsatisfactory and on more than one occasion there has been a strong feeling that the Official Assignee's report to the Insolvency Judge, when the insolvent has applied for his discharge, was the report of the office staff and not that of the Official Assignee who, from his unfamiliarity with the vernacular, had not been able personally to acquaint himself with the facts. It was obvious that this feeling would be difficult of actual proof but the feeling was expressed so strongly that my Committee had little hesitation in coming to the conclusion that they were justified in alluding to it in their letter which has been quoted.

5. Reverting to the first point, namely, that of the routine of the Official Assignee's office, the Sub-Committee were convinced by the evidence laid before them that the office is under-staffed. It was considered that it should be strengthened by the appointment of a permanent Assistant to the Official Assignee. Such Assistant Official Assignee should be competent to take charge of the office when the Official Assignee is on leave and he should in such an event be appointed to the acting appointment. As things are at present it is difficult, when the Official Assignee proceeds on leave, satisfactorily to discuss matters with the Acting Official Assignee as some weeks have necessarily to elapse before that gentleman can become acquainted with the details of each insolvency. It is a notorious fact that the office is usually unsuccessful in realising insolvent estates and is exceedingly slow in distributing dividends. This is an extremely unsatisfactory state of affairs and can, my Committee consider, only be improved by increasing the staff and by the High Court insisting on their decrees being carried out.

6. In conclusion, my Committee maintain that the office is a very profitable one to Government and if energetically administered can be made very much more so. How much improved efficiency can be obtained is, my Committee

submit, a matter for the High Court to determine; so far as they are concerned, as representing a very important section of the business community of this city, they are strongly of opinion that the management of the Official Assignee's office should be thoroughly overhauled and that due and prompt effect should be given to the decrees issued by the High Court Judges in insolvency cases.

THE IMPERIAL BANK OF INDIA (AMENDMENT) ACT, 1924.

ACT No. XVII OF 1924.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 24th September*, 1924).

An Act to amend the Imperial Bank of India Act, 1920.

VII of 1920. Whereas it is expedient to amend the Imperial Bank of India Act, 1920, for certain purposes hereinafter appearing. It is hereby enacted as follows:—

Short titles. 1. This Act may be called the Imperial Bank of India (Amendment) Act, 1924.

Insertion of new section 13 A in Act XLVII of 1920. VII of 1920. 2. After section 13 of the Imperial Bank of India Act, 1920, the following section shall be inserted, namely:—

Power of Bank to grant loans to certain other Banks. "13A. Notwithstanding anything contained in Schedule I, the Bank may, either alone or conjointly with other persons, for the purposes of averting the winding up of any company as defined in section 13 having a share capital which is expressed in rupees in its Memorandum of Association or of any society registered under the Co-operative Societies Act, 1912, or where any such company or society so being wound up, of facilitating the winding up, advance or lend money, to or open a cash-credit in favour of such company or society or the liquidators thereof, as the case may be, for any period upon the security of all or any of the assets whatsoever of such company or society."

1912.

PROPOSED REVISION OF THE INDIAN LAW RELATING TO NEGOTIABLE INSTRUMENTS.

No. 1451-223 of the 28th July 1924.

From the Chamber to the Government of Bombay, Finance Department.

I am directed to enquire whether it is the intention of the Governor in Council to invite an expression of my Committee's opinion on the subject of the proposed consolidation of the Indian law relating to negotiable instruments and if the reply is in the negative to ask that Government may be so good as to advise my Committee of the present position in regard to the proposal which is a matter of some importance to the interests represented by this Chamber.

No. 5701-B. of the 13th August 1924.

From the Government of Bombay, Home Department, to the Chamber.

With reference to your letter, dated the 28th July 1924, I am directed to enclose herewith a copy of Government Resolution No. 5701, dated the 25th June 1924, and to request that you will move the Chamber to favour Government with an expression of their views on the suggestions made in the letter from the Secretary, Statute Law Revision Committee, which accompanies the Government Resolution.

Re-arrangement of law relating to Negotiable Instruments on the lines of the English Bills of Exchange Act, 1882.

GOVERNMENT OF BOMBAY.

HOME DEPARTMENT.

Resolution No. 5701.

BOMBAY CASTLE, 25*th June* 1924.

Resolution.—Copies of letter from the Government of India in the Department of Commerce, No. 314-C, dated the 7th June 1924, and of its accompaniments, should be forwarded

to the High Court, the Court of the Judicial Commissioner of Sind, the Advocate General, Bombay, the Solicitor to Government, Bombay, the Remembrancer of Legal Affairs, the Chief Judge, Court of Small Causes, Bombay, the Government Pleader, High Court, Bombay, the Government Pleader and Public Prosecutor in Sind, and the Principal, Bombay Law School, with a request that they will favour Government, with their opinion on the suggestions made in the letter from the Secretary, Statute Law Revision Committee.

2. The High Court and the Court of the Judicial Commissioner of Sind should be requested to consult such selected District Judges as they may think fit. The District Judges so selected should also consult the local Bar Associations and other interested bodies.

3. Copies of the letter and of its accompaniments should also be forwarded to the Bombay and Karachi Bar Associations, the Bombay Vakils' Association, the Pleaders' Association of Western India, the Bombay Incorporated Law Society, the European Association, Bombay Branch, the Bombay Presidency Trades Association, the Indian Merchants' Chamber, the Bombay Presidency Association, the European Association, Karachi, and the Indian Merchants' Association, Karachi, who should also be requested to favour Government with their opinion on the suggestions made in the letter from the Secretary, Statute Law Revision Committee.

No. 314-C. of the 7th June 1924.

From the Government of India, Department of Commerce, Simla, to the Government of Bombay.

I am directed to forward copy of a letter No. 6, dated the 6th December 1923, from the Statute Law Revision Committee, suggesting that the law relating to negotiable instruments in India should be rearranged on the general lines of the English Bills of Exchange Act, 1882 (45 and 46 Vict. Cap. 61) and also that it should be amended so as to remove certain important differences between it and the English Law mentioned in the memorandum attached to the Committee's letter.

2. I am to say that the Government of India would be glad if His Excellency the Governor in Council will favour them with his views on these suggestions after consulting the mercantile community and such other local bodies or individuals as he may think desirable. I am also to ask that the opinion of the Honourable the Judges of the High Court may be obtained and forwarded with your reply.

No. 6 of the 6th December 1923.

From the Secretary, Statute Law Revision Committee, to the Government of India, Legislative Department, Delhi.

I am directed to say that as the Government of India are aware the Statute Law Revision Committee have, under consideration, the preparation of a Bill to consolidate the Law relating to negotiable instruments.

2. It was suggested at a recent meeting of the Statute Law Revision Committee that the Indian Law when consolidating should be rearranged on the general plan of the Bills of Exchange Act, 1882, (45 and 46 Vict. Cap. 61). This Act was passed after the Indian Law and undoubtedly presents its provisions on a clearer and more succint scheme. If this matter had been one of the first impression the Committee would have had no doubt in the matter and would have followed generally the English arrangement. It cannot, however, be left out of consideration, that the Indian Act has been in force, in its present form, for 42 years during which period the courts and the legal profession have become familiar with the present arrangement of the Act. Before, therefore, the Committee come to a final decision in the matter they think that they ought to suggest to the Government of India that an enquiry should be made from the High Courts and other interested authorities as to which of the alternative courses they would prefer. If the Government of India are unwilling to make the suggested enquiry the Committee propose to arrange their Bill on the lines of the English Act.

3. There is another matter on which they would invite the attention of Government. The English Bills of Exchange Act is subsequent in date to the Indian Act as has already been stated. The Bill originally brought forward in Parlia-

ment was intended to be a purely consolidating measure but in the Committee stage certain amendments were introduced. Some of these amendments have been incorporated by subsequent enactments in the substance of the Indian Law, while in certain instances a different rule has been definitely adopted in India. Where this has been done intentionally and after consideration the Committee would certainly not wish to suggest to disturb the existing rule. They are greatly impressed however of the importance to trade and commercial interests of maintaining the same rules in England and India in the law relating to mercantile instruments. They, therefore, enclose for the information of Government a note showing the more important differences between the laws in the two countries. It may be that Government may be inclined to adopt some of these, at any rate those that merely clarify the law, and if so, the Committee will be happy to include them in their draft Bill.

Memorandum.

When the Bills of Exchange Act, 1882, was enacted the following changes were made in the substantive law:—

SECTION 4 (2).—This runs as follows—

> "Unless the contrary appear on the face of the Bill the holder may treat it as an inland Bill."

The effect of this is that though a Bill purports to be a foreign Bill the holder may nevertheless show that it is in fact an inland Bill for the purpose of excusing protests; while it purports to be an inland Bill though really a foreign Bill he may treat it at his option as either. See sections 11 and 12 of the Negotiable Instruments Act, 1881. The provision is a useful one, though not of great importance.

SECTION 7 (2).—This new section enables a Bill to be made payable to an alternative payee or to an office holder. Previously Bills so drawn were void for uncertainties. The first amendment has been made in the Indian Law by Act V of 1914 but the second has not and it might be well to secure uniformity in this case also.

SECTION 7 (3).—This enables a Bill where the payee is a fictitious or non-existing persons to be treated as payable to bearer. This is a change in the law, but is in accordance with the American Law. An amendment to this effect would clear the law which is apparently not now clear in India.

SECTION 8 (1).—This sub-section read with sub-section (4) of the same section changes the law. Before these provisions a Bill drawn in the form "Pay C" is not negotiable. The Indian Law maintains the old English rule. There seems no ground for the difference.

SECTION 8 (3).—This changes the law which formerly provided that where a Bill was endorsed in blank its negotiability to bearer was not affected by a subsequent special endorsement. The rule laid down by section 55 of the Indian Act follows the old English law.

SECTION 12.—This was added in Committee and clears the position where the date in a Bill payable after sight is blank or the acceptance of a bill after sight is undated.

SECTION 15.—Here is a definite distinction in law between the English and the Indian Law. Under this provision presentment is optional; under our law (section 115) presentment is obligatory.

SECTION 18 (3).—Settles the law as to the date of acceptance after previous dishonour.

SECTION 33.—The law as to conditional endorsement has been changed. Formerly if a bill is endorsed conditionally the acceptor paid it at his peril if the condition is not fulfilled. The Indian Act still possesses the old common law rule.

SECTION 39 (4).—This sub-section clears the law dealing with the case of a domiciled bill coming forward late.

SECTION 41 (2). (c)—Lays down the definite provision that presentment is excused and a bill may be treated as dishonoured by non-acceptance where although the presentment has been irregular acceptance has been refused on some other ground.

SECTION 44 (3.)—Lays down that when the drawer or indorser of a bill receives notice of a qualified acceptance and does not within a reasonable time express his dissent to the holder he should be deemed to have assented thereto. This settles a doubtful point in favour of the holder. The Indian Law still seems doubtful on this point.

SECTION 49 (6).—This makes it clear that the return of a dishonoured bill to a drawer or an indorser is sufficient notice of dishonour.

SECTION 51 (4).—This changes the law as to the time of protest. See in this connection section 1 of the Bills of Exchange (Time of Noting) Act, 1917 (7 and 8 Geo. V. Cap. 48).

SECTION 61.—This changes the law as to discharge. A renunciation must now be in writing.

SECTION 64.—This changes the law as to material alteration in a bill and was introduced in Committee to mitigate the rigour of the common law in favour of the holder in due course.

SECTION 74.—The rule in this section modifies the common law as to the time of presentment of cheques for payment.

SECTIONS 91 to 95.—Are all new.

No. 2505-2230 of the 23rd October 1924.

From the Chamber to the Government of Bombay, Home Department.

I am directed to acknowledge the receipt of your letter No. 5701-B, dated 13th August 1924, and its accompaniments, on the subject of the proposed consolidation and amendment of the Indian law relating to negotiable instruments and, *inter alia* its rearrangement on the lines of the English Bills of Exchange Act, 1882.

2. As my Committee understand the position they have been asked to indicate their views on the following specific proposals which have been made in the above connection, namely:—

(*a*) that the Bill to consolidate the law relating to negotiable instruments which is at present under consideration by the Statute Law Revision Committee should be arranged on the lines of the English Act; and,

(*b*) that the opportunity should be taken to remove such of the existing differences between the Indian and the English law as are not actually necessitated by, or desirable on account of, the conditions under which trade and industry are conducted in the two countries.

3. My Committee have no hesitation in affirming their opinion that the Bill in question should be arranged on the lines of the English Act, as presenting a necessarily complicated measure in a clearer and more concise manner.

4. I am now to refer *seriatim* to the various sections of the English Bills of Exchange Act, 1882, which, in the opinion of the Statute Law Revision Committee, are different in their present form from the corresponding sections of the Negotiable Instruments Act, 1881, and to indicate briefly the action which in the opinion of my Committee and that of the members of the Clearing House in Bombay whom they have consulted in the matter, is called for thereby. In this connection I am to explain that the following recommendations are based upon those unanimously adopted at a special meeting of the representatives of the Clearing House Banks which was convened at the instance of my Committee and with whose findings they are in complete agreement:—

SECTIONS 4 (2), 7 (2) and (3).—My Committee consider that the Indian law should be brought into line with the English law in this respect.

SECTION 8 (1).—My Committee are unable to understand the Statute Law Revision Committee's remarks in this connection as section 13 of the Negotiable Instruments Act, as amended by Act VIII of 1919, appears to cover the point.

SECTION 8 (3).—My Committee are emphatically of opinion that the provisions of the English Act should be embodied in the Indian law in this connection with a view to

ensure that if a cheque is expressed to be payable to bearer it should remain payable to bearer whatever subsequent endorsements may be made. According to a recent decision of the Bombay High Court this is not at present the case, and my Committee feel very strongly that the necessary amendment of the Negotiable Instruments Act should be effected without delay, if necessary in advance of the completion of the remainder of the Statute Law Revision Committee's work.

SECTIONS 15, 18 (3), 33, 39 (4), 41 (2) (*c*), 44 (3), and 49 (6).—My Committee consider that the Indian law should be brought into line with the English law on these points.

SECTION 51 (4).—My Committee are not in favour of any alteration being made in the Indian law in this respect.

SECTION 61.—My Committee are unable to trace any difference between the Indian law and the English law as expesssed in this section and the corresponding section of the Negotiable Instruments Act. They agree, however, that a renunciation, to be effective, should be in writing and if the Indian law does not at present so provide they recommend that it should be amended accordingly.

SECTION 64.—Subject to their more detailed comments on this subject which will be found in the following paragraph my Committee consider that the Indian law should be brought into line with the English law in this respect.

SECTION 74.—My Committee recommend that the Indian law should be brought into line with the English law in this respect.

SECTION 91.—My Committee are not in favour of any alteration being made in the Indian law on this point.

SECTION 92.—My Committee do not consider that the provisions of this section are applicable to Indian conditions or can suitably be embodied in the Negotiable Instruments Act.

SECTION 93.—Section 104-A of the Negotiable Instruments Act, inserted by Act VII of 1885, is identical with this section of the English Act.

SECTION 94.—My Committee consider that the Indian law should be brought into line with the English law in this respect.

5. In the course of my Committee's enquiry into this subject their attention has been invited to two other important respects in which the Indian law relating to negotiable instruments could advantageously be modified. In the first place they are of opinion that the law as regards endorsements on drafts or orders drawn on bankers should be brought into line with that prescribed by section 19 of the English Stamp Law Amendment Act, 1885 (16 and 17, Vict. Ch. 59).

Secondly, as I have already stated, my Committee understand that even if the provisions of section 64 (1) of the English Act were embodied in the Negotiable Instruments Act, as is recommended in the preceding paragraph, it appears from a recent judgment in the Bombay High Court in suit No. 2776 of 1923, that a re-accepted bill of exchange is not admissible in evidence, under section 35 of the Indian Stamp Act, unless stamped again under section 14 of the same Act. Unless therefore the provisions of the two Acts are co-ordinated the effect of the amendment of the Negotiable Instruments Act is likely to be nullified by the provisions of the Indian Stamp Act and I am to invite the particular attention of the Statute Law Revision Committee to the anomalous position likely to be created in that regard.

PROTECTION OF THE INDIAN STEEL INDUSTRY.

ACT No. XIV OF 1924.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 13th June* 1924.)

An Act to provide for the fostering and development of the steel industry in British India.

WHEREAS it is expedient, in pursuance of the policy of discriminating protection of industries in British India with due regard to the well-being of the community, to provide

for the fostering and development of the steel industry by increasing the import duties leviable on certain iron and steel articles and by enabling bounties to be granted to manufacturers in British India of certain such articles, and to determine the duties and bounties which shall be payable in respect of such articles during the first three years of the application of that policy to the said industry ; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Steel Industry (Protection) Act, 1924.

Amendment of Act VIII of 1894.

VIII of 1894

2. (1) To section 3 of the Indian Tariff Act, 1894, the following sub-section shall be added, namely :—

"(4) If the Governor-General in Council is satisfied, after such inquiry as he thinks necessary, that articles of any class chargeable with duty under Part VII of the Second Schedule are being imported into British India from any place outside India at such a price as is likely to render ineffective the protection intended to be afforded by such duty to similar articles manufactured in India, he may, by notification in the Gazette of India, increase such duty to such extent as he thinks necessary either generally or in respect of such articles when imported from or manufactured in any country or countries specified in the notification."

(2) In the Second Schedule to the same Act there shall be made the amendments specified in the Schedule to this Act.

(3) The amendments made by sub-section (2) shall have effect up to the 31st day of March 1927.

Bounties on steel rails and fish-plates.

3. On the production by any company, firm or other person engaged in the business of manufacturing steel of a certificate granted by an officer authorised by the Governor-General in Council by order in writing in this behalf that such company, form or other person has on a specified date, not earlier than the 1st day of April 1924, completed the manufacture of any steel rails of a weight per yard of not less than 30 pounds avoirdupois or of any fish-plates suitable for use with such rails, and that the rails or fish-plates have been

wholly manufactured in British India from material wholly or mainly produced from Indian iron ore and comply with any specification for the time being prescribed or approved by the Railway Board for steel rails or fish-plates, as the case may be, the Governor-General in Council shall cause to be paid to such company, firm or other person a bounty in respect of such rails or fish-plates at the following rate, namely :—

(*a*) Rs. 32 per ton of rails or fish-plates the manufacture of which has been completed before the 1st day of April 1925 ;

(*b*) Rs. 26 per ton of rails or fish plates the manufacture of which has been completed on or after the 1st day of April 1925 and before the 1st day of April 1926 ;

(*c*) Rs. 20 per ton of rails or fish-plates the manufacture of which has been completed on or after the 1st day of April 1926, and before the 1st day of April 1927.

Bounties on railway wagons.

4. (1) The Governor-General in Council may, in each of the financial years commencing on the 1st day of April 1924, 1925 and 1926, pay such sum, not exceeding seven lakhs of rupees in any one financial year, as he thinks fit by way of bounties upon iron or steel wagons in respect of each of which he is satisfied—

(*a*) that it is suitable for the public carriage of animals or goods on a railway in India ; and

(*b*) that a substantial portion of the component parts thereof has been manufactured in British India.

(2) The Governor-General in Council may, by notification in the Gazette of India prescribe the conditions subject to which and the manner in which such bounties may be paid.

Conditions qualifying for bounties.

5. Notwithstanding anything contained in section 3 or section 4, no bounty in respect of steel rails, fish-plates or wagons shall be payable to or on behalf of any company, firm or other person not already engaged at the commencement of

this Act in the business of manufacturing any one or other of such articles, unless such company, firm or person provides facilities to the satisfaction of the Governor-General in Council for the technical training of Indians in the manufacturing processes involved in the business and, in the case of a company, unless—

VII of 1913.

(*a*) it has been formed and registered under the Indian Companies Act, 1913; and

(*b*) it has a share capital the amount of which is expressed in the memorandum of association in rupees; and

(*c*) such proportion of the directors as the Governor-General in Council has by general or special order prescribed in this behalf consists of Indians.

Statutory inquiry.

6. The Governor-General in Council shall, before the 31st day of March 1927, cause to be made by such persons as he may appoint in this behalf an inquiry as to the extent, if any, to which it is necessary to continue the protection of the steel industry and as to the duties and bounties which are necessary for the purpose of conferring such protection.

THE SCHEDULE.

AMENDMENTS TO BE MADE IN SCHEDULE II TO THE INDIAN TARIFF ACT, 1894.

(*See section* 2.)

1. In the heading to Part II, after the words "liable to" the word "non-protective" shall be inserted.

2. For Item No. 60, the following shall be substituted, namely:—

"IRON alloys.

,, angle, channel and tee not otherwise specified (*see* No. 143).

,, bar and rod not otherwise specified (*see* No. 144).

,, pig.

,, rice bowls."

3. In Item No. 61—

(*a*) the second paragraph beginning with the signs and words " „ „ beams, joists, pillars, girders and other structural shapes" and ending with the words " door and window fittings and the like ; (*see* No. 90) " shall be omitted ;

(*b*) after the words " nails, rivets and washers, all sorts" the words " not otherwise specified (*see* No. 145)" shall be inserted ;

(*c*) after the words " plugs, valves, cocks and the like" the words " excluding pipes, tubes and fittings therefor otherwise specified (*see* No. 146)" shall be inserted ;

(*d*) for the words "IRON OR STEEL, rails, chairs, sleepers, bearing and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than those described in No. 63, also lever-boxes, clips and tie-bars " the following shall be substituted, namely :—

" IRON OR STEEL, railway track material not otherwise specified (*see* Nos. 63 and 152) including bearing plates, sleepers and fastenings therefor and lever-boxes ;

„ „ tramway track material, including rails, fish-plates, tie-bars, switches, crossings and the like materials of shapes and sizes specially adapted for tramway tracks " ;

(*e*) after the words " sheets and plates, all sorts" the words " not otherwise specified (*see* Nos. 146, 147, 148, 153 and 154) " shall be inserted ;

(*f*) for the words " wire, including fencing wire, piano-wire and wire-rope, but excluding wire-netting (*see* No. 97) " the words " barbed and stranded fencing wire and wire-rope " shall be substituted.

4. For Item No. 62, the following shall be substituted, namely :—

"62. STEEL, angle and tee not otherwise specified (*see* No. 150).

,, bar and rod not otherwise specified (*see* Nos. 151 and 153).

,, alloy crucible, shear, blister and tub, all kinds, and steel for springs and cutting tools made by any process.

,, ingots, blooms and billets, and slabs of a thickness of $1\frac{1}{2}$ inches or more.

,, expanded metal."

5. In Item No. 63, for all the words beginning with the words "cylinders, girders and other material" and ending with the words "other materials for fencing" the following shall be substituted, namely :—

"sleepers and fastenings therefor; bearing plates, fish bolts and nuts, chairs, interlocking apparatus, brake-gear, couplings and springs, signals, turn-tables, weigh-bridges, carriages, wagons, traversers, trollies, trucks, and component parts thereof; switches, crossings and the like materials made of alloy steel; also cranes and water-tanks when imported by or under the orders of a railway company."

6. In Item No. 87, for the words "CONVEYANCES, including" the words "CONVEYANCES not specified in No. 142, namely," shall be substituted.

7. After Part VI, the following Part shall be added, namely :—

"PART VII.

Articles which are liable to protective duty at special rates.

No.	Name of Article.	Unit or method of assessment.	Rate of duty.
	ARTICLES WHOLLY OR MAINLY MANUFACTURED.		
	CONVEYANCES.		
142	COAL TUBS, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel.	*Ad valorem*	25 per cent.
	METALS—IRON AND STEEL.		
143	IRON angle, channel and tee—		
	(*a*) not fabricated, kinds other than galvanised, tinned or lead coated or Crown or superior qualities.	Ton	Rs. 20.
	(*b*) fabricated, all qualities	*Ad valorem*	15 per cent.
144	IRON, COMMON BAR not galvanised, tinned or lead coated.	Ton	Rs. 35.
145	IRON OR STEEL NAILS, wire or French..	Cwt.	Rs. 3.
146	IRON OR STEEL PIPES and tubes and fittings therefor, if rivetted or otherwise built up of plates or sheets.	*Ad valorem*	25 per cent.
147	IRON OR STEEL PLATES not under 1/8 inch thick including sheets 1/8 inch thick or over—		
	(*a*) not fabricated, ship, tank bridge and common qualities.	Ton	Rs. 30.
	(*b*) fabricated, all qualities	*Ad valorem*	25 per cent.
	(*c*) cuttings, all qualities	Ton	Rs. 25.

No.	Name of Article.	Unit or method of assessment.	Rate of duty.
148	IRON OR STEEL SHEETS under 1/8 inch thick—		
	(*a*) not fabricated—		
	(*i*) black	Ton	Rs. 30.
	(*ii*) galvanised	Ton	Rs. 45.
	(*b*) fabricated, all qualities	*Ad valorem*	15 per cent.
	(*c*) cuttings, black or galvanised ..	*Ad valorem*	15 per cent.
149	IRON OR STEEL WIRE, other than barbed or wire rope or stranded fencing wire, or wire-netting (*see* No. 97).	Ton	Rs. 60.
150	STEEL, angle and tee, not galvanised, tinned, or lead coated and beam, channel, zed, trough plate, piling and other structural sections—		
	(*a*) fabricated	*Ad valorem*	25 per cent.
	(*b*) not fabricated	Ton	Rs. 30.
151	STEEL—BAR AND ROD.		
	Common merchant bar and rod, and bar and rod designed for the reinforcing of concrete, all sizes.	Ton	Rs. 40.
152	STEEL RAILWAY TRACK MATERIAL—		
	(*a*) Rails 30 lbs. and over per yard and fish-plates therefor.	Ton	Rs. 14.
	(*b*) Rails under 30 lbs. per yard and fish-plates therefor.	Ton	Rs. 40.
	(*c*) Spikes and tie bars	Ton	Rs. 40.
	(*d*) Switches, crossings and the like material not made of alloy steel.	*Ad valorem*	25 per cent.

No.	Name of Article.	Unit or method of assessment.	Rate of duty.
153	STEEL STRUCTURES, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of steel-bars, sections, plates or sheets, for the construction of buildings, bridges, tanks, well curbs, trestles, towers and similar structures or for parts therefor, but not including builders' hardware (*see* No. 90) or articles specified in Nos. 51, 51A, 64 or 87.	*Ad valorem*	25 per cent.
154	STEEL—		
	(*a*) Tinplates and tinned sheets, including tin taggers.	Ton	Rs. 60.
	(*b*) Tinplate cuttings	*Ad valorem*	15 per cent."

THE SEA CUSTOMS (AMENDMENT) ACT.

REPEAL OF EXEMPTION OF GOVERNMENT STORES FROM CUSTOMS DUTY.

ACT No. VIII OF 1924.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 19th March 1924.*)

An Act further to amend the Sea Customs Act, 1878, for certain purposes.

VIII of 1878. Whereas it is expedient further to amend the Sea Customs Act, 1878, for certain purposes hereinafter appearing; It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Sea Customs (Amendment) Act, 1924.

(2) It shall come into force on the first day of April 1924.

Amendment of section 20, Act VIII of 1878.

VIII of 1878. 2. In section 20 of the Sea Customs Act, 1878, the proviso shall be omitted.

TARIFF SCHEDULE.

SCHEDULE II.—IMPORT TARIFF.

Note.—In the expression "*ad valorem*" used in this schedule the reference is to "real value" as defined in section 30 of the Sea Customs Act, 1878 (VIII of 1878).

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty
		I.—Food, Drink and Tobacco.		Rs a.	
		FISH.			
1	27*	FISH, SALTED, wet or dry.	Indian md. of 82⅔ lbs. avoirdupois weight.	.....	Such rate or rates of duty not exceeding one rupee as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time prescribe.*
2	65	FISH, excluding salted fish.	.....	*Ad valorem*	15 per cent.
3	66	FISHMAWS, including singally and sozille and sharkfins.	.....	,,	15 ,,
		FRUITS AND VEGETABLES.			
4	67	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved—			
		Almonds without shell	cwt.	65 0	15 per cent.
		,, kagazi Persian in the shell.	,,	90 0	15 ,,
		,, in the shell Persian.	,,	15 0	15 ,,
		,, all other sorts	...	*Ad valorem.*	15 ,,
		Cashew or cajoo kernels.	cwt.	22 0	15 ,,
		Cocoanuts, Straits Dutch East Indies and Siam.	thousand.	120 0	15 ,,
		,, Maldives ...	,,	34 0	15 ,,
		,, other ...	,,	55 0	15 ,,
		,, kernel (khopra).	cwt.	21 0	15 ,,

* The rate on the 1st January 1925 and until further notice is annas 7½.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		1.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		FRUITS AND VEGETABLES—*contd.*			
		Currants	cwt.	30 0	15 per cent
		Dates, dry, in bags ...	,,	10 0	15 ,,
		,, wet, in bags, baskets and bundles.	,,	6 0	15 ,,
		,, wet, in pots, boxes, tins, and crates.	,,	12 0	15 ,,
		Figs dried Persian ...	,,	15 0	15 ,,
		,, ,, European...	,,	21 0	15 ,,
		Garlic	,,	8 0	15 ,,
		Pistachio nuts	,,	90 0	15 ,,
		Raisins, Munakka, Persian Gulf.	,,	15 0	15 ,,
		,, other sorts ...	.....	*Ad valorem*	15 ,,
		All other sorts of fruits and vegetables, fresh, dried, salted or preserved.	.....	,,	15 ,,
		GRAIN, PULSE, AND FLOUR.			
5	68	FLOUR	.....	*Ad valorem.*	15 per cent.
6	47	GRAIN AND PULSE, all sorts, including broken grain and pulse, but excluding flour (see No. 5).	...	,,	2½ ,,
		LIQUORS.			Rs. a.
7	28	ALE, Beer, Porter, Cider and other fermented liquors.	Imperial gallon or 6 quart bottles.	.....	0 8
8	29	DENATURED SPIRIT ...	... ..	*Ad valorem.*	7½ per cent.
9	31	LIQUEURS, Cordials, Mixtures and other preparations containing spirit—			Rs. A.
		(*a*) Entered in such a manner as to indicate that the strength is not to be tested.	Imperial gallon or 6 quart bottles	.....	30 0 or 15 per cent. *ad valorem*, whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		LIQUORS—*contd.*			
		(*b*) If tested	Imperial gallon or 6 quart bottles of the strength of London proof.	....	Rs. a. 21 14 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof. } or 15 p. c. *ad valorem*, whichever is higher.
10	30	PERFUMED SPIRITS ..	Imperial gallon or 6 quart bottles.	.....	Rs. 36 or 15 per cent. *ad valorem*, whichever is higher.
11	32	All other sorts of SPIRIT.	Imperial gallon or 6 quart bottles of the strength of London proof.	.....	Rs. 21-14-0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof. } or 15 p. c. *ad valorem*, whichever is higher.
12	33	WINES—			
		Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Imperial gallon or 6 quart bottles.	.....	Rs. 9 0 0
		All other sorts of wines not containing more than 42 per cent. of proof spirit.	„	.....	„ 4 8 0
		Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to "All other sorts of Spirit."			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		PROVISIONS AND OILMAN'S STORES.			
13	69	PROVISIONS, OILMAN'S STORES, AND GROCERIES, all sorts, excluding Vinegar, in casks (see No. 14)—			
		Butter	lb.	1 14	15 per cent.
		Cassava, Tapioca or Sago (whole).	cwt.	17 0	15 „
		Cassava, Tapioca or Sago (flour).	„	13 0	15 „
		China preserves in syrup.	box of six large or twelve small jars.	9 0	15 „
		China preserves, dry, candied.	lb.	0 8	15 „
		China canned fruit ...	case of 4 doz.	16 0	15 „
		Cocum	cwt.	7 0	15 „
		Ghi	„	60 0	15 „
		Vermicelli, flour, Chinese.	„	27 0	15 „
		Vermicelli, peas, Chinese.	„	31 0	15 „
		Vermicelli, rice, Chinese.	„	14 0	15 „
		Yeast, Chinese ...	„	21 0	15 „
		All other sorts of provisions, oilman's stores and groceries.	.....	*Ad valorem*	15 „
14	48	VINEGAR, in casks ...	... ..	„	2½ „
		SACCHARINE.			Rs. a.
15	34A	SACCHARINE (except in tablets).	lb.	.....	20 0
16	34B	SACCHARINE TABLETS ...	.....	*Ad valorem*	25 per cent. or Rs. 20 per pound of saccharine contents, whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs a.	
		SPICES.			
17	70	SPICES, all sorts—			
		Betelnuts, raw, whole, split, or sliced, also red whole from Goa.	cwt.	18 0	15 per cent.
		Betelnuts, raw, whole, split or sliced, also red whole from Straits.	,,	16 0	15 ,,
		Betelnuts, boiled, split or sliced.	,,	25 0	15 ,,
		Betelnuts, whole, from Ceylon.	,,	15 0	15 ,,
		,, raw, split (sun-dried) from Ceylon	,,	27 0	15 ,,
		,, all other sorts.	.....	*Ad valorem.*	15 ,,
		Chillies, dry	cwt.	25 0	15 ,,
		Cloves	,,	65 0	15 ,,
		,, exhausted ...	,,	16 0	15 ,,
		,, stems and heads.	,,	9 0	15 ,,
		,, in seeds, nariavang.	,,	20 0	15 ,,
		Ginger, dry	,,	40 0	15 ,,
		Mace	lb.	1 6	15 ,,
		Nutmegs	,,	0 8	15 ,,
		,, in shell ...	,,	0 6	15 ,,
		Pepper, black ...	cwt.	25 0	15 ,,
		,, long	,,	45 0	15 ,,
		,, white ...	,,	50 0	15 ,,
		All other sorts of spices.	.....	*Ad valorem*	15 ,,
		SUGAR.			
18	124	CONFECTIONERY	.....	*Ad valorem.*	30 ,,
19	34	SUGAR, all sorts, including Molasses but excluding confectionery (see No. 18)—			
		Sugar, crystallised, and soft, not inferior to 8 Dutch standard—			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs a.	
		SUGAR—*concld.*			
		From Java, 23 Dutch standard and above.	cwt.	17 8	25 per cent.
		From Java, 16 to 23 Dutch standard.	,,	15 8	25 ,,
		From Java 15 Dutch standard and under.	,,	15 0	25 ,,
		From Japan or Formosa.	,,	19 8	25 ,,
		Refined in China including Hong-kong.	,,	19 8	25 ,,
		From Egypt ...	,,	18 8	25 ,,
		,, Mauritius ..	,,	16 0	25 ,,
		Cane, from other countries.	,,	16 0	25 ,,
		Sugar, crystallised, beet.	,,	17 8	25 ,,
		Molasses	,,	3 0	25 ,,
		Sugar Candy	,,	25 0	25 ,,
		Sugar, all other sorts	.....	*Ad valorem.*	25 ,,
		TEA.			
20	71	TEA—			
		Tea, black	lb.	0 12	15 per cent.
		,, green	,,	1 0	15 ,,
		OTHER FOOD AND DRINK.			
21	72	COFFEE	cwt.	40 0	15 per cent.
22	1	HOPS	.....	.. ...	Free.
23	35	SALT, excluding Salt exempted under No. 24.	Indian maund of 82⅔ lbs. avoirdupois weight.	.....	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.*

* The rate of excise duty on the 1st January 1925 and until further notice Rs. 1-4-0.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a.	
		I.—Food, Drink and Tobacco—*concld.*			
		OTHER FOOD AND DRINK—*contd.*			
24	3	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stoneware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in curing fish in those provinces.	...	.....	Free.
25	73	ALL OTHER SORTS OF FOOD AND DRINK not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		TOBACCO			
26	37	CIGARS AND CIGARETTES.	.....	*Ad valorem.*	75 per cent.
27	36	TOBACCO, unmanufactured.	lb.	.....	Rs. a. 1 0
28	38	All other sorts of TOBACCO manufactured.	lb.	.....	2 4

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured.		Rs. a.	Rs. a.
		COAL, COKE AND PATENT FUEL.			
29	39	COAL, COKE AND PATENT FUEL.	ton	.....	0 8
		GUMS, RESINS AND LAC.			
30	74	GUMS, RESINS AND LAC, all sorts—			
		Gambier, block ...	cwt.	27 0	15 per cent.
		„ cube ...	„	27 0	15 „
		„ in flakes or circular pieces.	„	45 0	15 „
		„ other sorts.	.....	*Ad valorem.*	15 „
		Gum Ammoniac ...	cwt.	35 0	15 „
		„ Arabic	„	25 0	15 „
		„ Benjamin, ras...	„	25 0	15 „
		„ „ cowrie.	„	56 0	15 „
		„ Bysabol (coarse myrrh).	„	42 0	15 „
		„ Olibanum or frankincense.	„	15 0	15 „
		„ Persian (false).	„	14 0	15 „
		Myrrh	„	42 0	15 „
		Rosin	„	14 0	15 „
		All other sorts of gums, gum resins, and articles made of gum or gum-resin.	...	*Ad valorem.*	15 „
		HIDES AND SKINS, RAW.			
31	3	HIDES AND SKINS, raw or salted.	... ...	.....	Free.
		METALLIC ORES, AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.			
32	58	IRON OR STEEL, old ...	cwt.	2 0	10 per cent
33	4	METALLIC ORES, all sorts, except ochres and other pigment ores.	.....	... ...	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a.	Rs. a p.
		OILS.			
34	40	KEROSENE and MOTOR SPIRIT; also any mineral oil other than kerosene and motor spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer by Abel's close test.*	Imperial gallon.	.....	0 2 6
35	41	MINERAL OIL which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is such as is not ordinarily used for any other purpose than for the batching of jute or other fibre, or for lubrication			
		Batching Oil... ...	ton	125 0	7½ per cent.
		Other sorts	.....	*Ad valorem.*	7½ „
36	41	Mineral oil which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purpose—			
		(*i*) imported in bulk.	ton	65 0	7½ „
		(*ii*) otherwise imported.	.....	*Ad valorem*	7½ „

* Motor spirit is liable to an additional duty of six annas per gallon under Act II of 1917 as amended by Act III of 1919.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a.	
		OILS—*contd.*			
37	75	All sorts of animal, essential, mineral, and vegetable non-essential OILS not otherwise specified (see Nos. 34, 35 and 36):—			
		Cassia oil	lb.	2 4	15 per cent.
		Citronella oil ...	,,	2 8	15 ,,
		Cocoanut oil	cwt.	30 0	15 ,,
		Kajiputty oil	lb.	2 4	15 ,,
		Linseed oil, raw and boiled.	gallon	3 12	15 ,,
		Peppermint oil... ...	lb.	7 0	15 ,,
		All other sorts of oil ...	.....	*Ad valorem.*	15 ,,
		SEEDS.			
38	6	OIL-SEEDS imported into British India by sea from the territories of any Prince or Chief in India.	.....	.....	Free.
39	76	SEEDS, all sorts, excluding oil-seeds specified in No. 38.	.....	*Ad valorem.*	15 per cent.
		TALLOW, STEARINE AND WAX.			
40	77	TALLOW AND STEARINE, including grease and animal fat, and Wax of all sorts, not otherwise specified :—			
		TALLOW	cwt.	41 0	15 ,,
*		Vegetable wax... ...	,,	58 0	15 ,,
		All other sorts... ..	...	*Ad valorem.*	15 ,,
		TEXTILE MATERIALS.			
42	7	COTTON, raw	.....	.....	Free.
43	78	TEXTILE MATERIALS, the following :—			
		Silk waste and raw silk including cocoons :—			
		Bokhara	lb.	12 0	15 per cent.
		Floss	.....	*Ad valorem.*	15 ,,

There is no entry bearing Serial No. 41.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a.	
		TEXTILE MATERIALS—*contd.*			
		Raw silk—Yellow Shanghai, including re-reeled.	lb.	7 8	15 per cent.
		Raw silk—Yellow from Indo-China, and places in China other than Shanghai, including re-reeled.	,,	8 8	15 ,,
		Mathow	,,	5 8	15 ,,
		Panjam	,,	5 8	15 ,,
		Persian	,,	9 0	15 ,,
		Siam	,,	6 0	15 ,,
		White Shanghai, Thonkoon or Duppion.	,,	4 8	15 ,,
		White Shanghai, other kinds including re-reeled.	,,	8 8	15 ,,
		White other kinds of China, including re-reeled.	,,	9 8	15 ,,
		Waste and kachra ..	.....	*Ad valorem.*	15 ,,
		All other sorts, including cocoons.	.....	,,	15 ,,
		Coir fibre	cwt.	8 0	15 ,,
		Raw hemp excluding dressed hemp.	,,	35 0	15 ,,
		Raw Flax, Jute and all other unmanufactured textile materials not otherwise specified.	.....	*Ad valorem.*	15 ,,
44	8	WOOL, raw, and Wool tops.	.....	.....	Free.
		WOOD AND TIMBER.			
45	49	FIREWOOD	.....	*Ad valorem.*	2½ per cent.
46	79	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.	.....	,,	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a.	
		MISCELLANEOUS.			
47	80	CANES AND RATTANS ...	.....	*Ad valorem.*	15 per cent.
48	81	COWRIES AND SHELLS—			
		Cowries, bazar, common.	cwt.	7 8	15 ,,
		,, yellow, superior quality.	,,	8 8	15 ,,
		,, Maldive	,,	12 0	15 ,,
		,, Sankhli	,,	140 0	15 ,,
		Mother-of-pearl, nacre...	,,	20 0	15 ,,
		Nakhla	,,	130 0	15 ,,
		Tortoise-shell	lb.	7 0	15 ,,
		,, nakh ...	,,	2 4	15 ,,
		All other sorts, including articles made of shell, not otherwise described.	.....	*Ad valorem.*	15 ,,
49	82	IVORY, unmanufactured—			
		Elephants' grinders ...	cwt.	300 0	15 ,,
		,, tusks (other than hollows, centres, and points), each exceeding 20 lbs. in weight, and hollows, centres, and points, each weighing 10 lbs. and over.	,,	825 0	15 ,,
		Elephants' tusks (other than hollows, centres and points), not less than 10 lbs. and not exceeding 20 lbs. each, and hollows, centres, and points, each weighing less than 10 lbs.	,,	700 0	15 ,,
		Elephants' tusks, each less than 10 lbs. (other than hollows, centres, and points).	,,	470 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a.	
		II.—Raw materials and produce and articles mainly unmanufactured-*concld.*			
		MISCELLANEOUS-*concld*			
		IVORY, unmanufactured—*concld.*			
		Sea-cow or moye teeth, each not less than 4 lb.	Cwt.	190 0	15 per cent.
		Sea-cow or moye teeth, each not less than 3 lb. and under 4 lb.	,,	160 0	15 ,,
		Sea-cow or moye teeth, each less than 3 lb.	,,	100 0	15 ,,
		All other sorts unmanufactured not otherwise specified.	.....	*Ad valorem.*	15 ,,
50	9	MANURES, all sorts, including animal bones and the following chemical manures :—basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide, mineral phosphates and mineral superphosphates.	.....	.....	Free.
51	83	PRECIOUS STONES, unset and imported cut.	.....	*Ad valorem*	15 per cent.
52	5	PRECIOUS STONES, unset and imported uncut, and PEARLS, unset.	.....	.....	Free.
53	10	PULP OF WOOD, RAGS and other paper-making materials.	...	.....	Free.
54	84	ALL OTHER RAW MATERIALS AND PRODUCE, and articles mainly unmanufactured, not otherwise specified.*	.....	*Ad valorem*	15 per cent.

* Under Government of India Notifications Nos. 4317, dated the 2nd July 1921, and 385, dated the 9th June 1923, unmanufactured Mica and Raw Rubber are exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.	
		III.—Articles wholly or mainly manufactured.		Rs. a.		
		APPAREL.				
55	85	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty (No. 56) and gold and silver thread (Nos. 96 and 97) and articles made of silk (No. 107).	.....	*Ad valorem*	15 per cent.	
56	11	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.	.....	.....	Free.	
		ARMS, AMMUNITION AND MILITARY STORES.				
57	42	Subject to the exemptions specified in No. 60, ARMS, AMMUNITION AND MILITARY STORES, that is to say—			Rs. a.	
		(1) Firearms other than pistols, including gas and air-guns and rifles.	Each.	.....	15 0	or 30 per cent. *ad valorem* whichever is higher.
		(2) Barrels for the same, whether single or double.	,,	.....	15 0	
		(3) Pistols, including automatic pistols and revolvers.	,,	.....	15 0	
		(4) Barrels for the same, whether single or double.	,,	.....	15 0	
		(5) Main springs and magazine springs for firearms, including gas-guns and rifles.	,,	.....	5 0	
		(6) Gun stocks and breech blocks.	,,	.....	3 0	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per.	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
		(7) Revolver cylinder for each cartridge they will carry.	each	.....	Rs a. 2 0
		(8) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks for muzzle-loading arms.	,,	.....	1 0 or 30 per cent. *ad valorem* whichever is higher.
		(9) Machines for making, loading or closing cartridges for rifled arms.	.....	*Ad valorem.*	30 per cent.
		(10) Machines for capping cartridges for rifled arms.	.....	,,	30 ,,
58	125	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	.....	,,	30 ,,
59	126	Subject to the exemptions specified in No. 60 all ARTICLES other than those specified in entry No. 57 which are ARMS OR PARTS OF ARMS within the meaning of the Indian Arms Act, 1878 (excluding springs used for airguns which are dutiable as hardware, under No. 75), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any	.....	,,	30 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*concld.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
		articles which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be ammunition or military stores for the purposes of this Act.			
60	12	The following ARMS, AMMUNITION AND MILITARY STORES :—	.....	.....	Free.
		(*a*) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 57 when they appertain to a firearm falling under the 1st or 3rd item and are fitted into the same case with such firearm ;			
		(*b*) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval Royal Air Force or police uniform ;			
		(*c*) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*concld.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
		maximum of 100 rounds per revolver or pistol, (*i*) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer, or (*ii*) certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the Officer Commanding the station or district in which such officer is serving, or in the case of a police officer, by an Inspector-General or Commissioner of Police, to be imported by the officer for the purpose of his equipment;			
		(*d*) Swords for presentation as army or volunteer prizes;			
		(*e*) Arms, ammunition and military stores, imported with the			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*concld.*			
		sanction of the Government of India for the use of any portion of the military forces of a State in India which may be maintained and organized for Imperial Service;			
		(*f*) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.			
61	86	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuse.	...	*Ad valorem.*	15 per cent.
		CHEMICALS, DRUGS AND MEDICINES.			
62	13	ANTI-PLAGUE SERUM ...	.....	.....	Free.
63	50	COPPERAS, green—			
		(1) imported in bulk ...	Cwt.	5 0	2½ per cent.
		(2) imported otherwise.	.....	*Ad valorem.*	2½ ,,
64	43	OPIUM and its alkaloids, and their derivatives.	seer of 80 tolas.	.....	Rs. a. 24 0 or 15 per cent. *Ad valorem*, whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CHEMICALS, DRUGS AND MEDICINES—*contd.*			
65	14	CINCHONA BARK and the alkaloids extracted therefrom including QUININE.	.....	.....	Free
66	88	CHEMICALS, DRUGS AND MEDICINES, all sorts not otherwise specified—			
		Alkali, Indian (sajji-khar)	cwt.	3 8	15 per cent.
		Alum (lump)	,,	8 0	15 ,,
		Ammonium chloride—			
		Muriate of Ammonia, crystalline.	,,	28 0	15 ,,
		Salammoniac, sublimed.	,,	30 0	15 ,,
		Other sorts, including compressed.	,,	32 0	15 ,,
		Arsenic (China mansil).	,,	80 0	15 ,,
		,, other sorts ...	.....	*Ad valorem.*	15 ,,
		Bleaching powder ...	cwt.	11 0	15 ,,
		Calcium chloride ..	,,	5 8	15 ,,
		Carbide of Calcium ...	,,	20 0	15 ,,
		Carbonate of Ammonia.	,,	36 0	15 ,,
		Epsom salts (in bulk)..	,,	4 8	15 ,,
		Magnesium chloride ...	,,	4 12	15 ,,
		Peppermint crystals ...	lb.	30 0	15 ,,
		Potassium bichromate..	cwt.	34 0	15 ,,
		Silicate of soda (in liquid form).	,,	9 8	15 ,,
		Soda ash including calcined natural soda and manufactured sesqui-carbonates.	,,	6 8	15 ,,
		Soda bicarbonate ...	,,	9 0	15 ,,
		Soda bichromate	,,	25 8	15 ,,
		,, caustic, solid ...	,,	12 8	15 ,,
		,, ,, flake ..	,,	18 0	15 ,,
		,, ,, powdered	,,	18 8	15 ,,
		,, crystals (in bulk).	,,	7 0	15 ,,
		Sodium Sulphide	,,	12 0	15 ,,
		Sulphate of copper ...	,,	18 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III—Articles wholly or mainly manufactured – *contd.*		Rs. a.	
		CHEMICALS, DRUGS AND MEDICINES—*contd.*			
		Trona or natural soda, uncalcined.	cwt.	3 8	15 per cent.
		All other sorts of chemical products and preparations not otherwise specified.*	.....	*Ad valorem.*	15 ,,
		Aloe-wood	.....	,,	15 ,,
		Asafœtida (hing) ...	cwt.	100 0	15 ,,
		,, coarse (hingra).	,,	40 0	15 ,,
		Atary, Persian ...	.....	*Ad valorem.*	15 ,,
		Banslochan (bamboo camphor).	lb.	0 8	15 ,,
		Calumba root	cwt.	10 0	15 ,,
		Camphor, refined, other than powder.	lb.	2 12	15 ,,
		Camphor powder, from Japan.	,,	2 6	15 ,,
		Camphor powder, from China including Hongkong.	,,	2 0	15 ,,
		Cassia lignea	cwt.	22 0	15 ,,
		China root (chobchini), rough.	,,	20 0	15 ,,
		China root (chobchini), scraped.	,,	35 0	15 ,,
		Cubebs	,,	135 0	15 ,,
		Galangal, China ...	,,	15 0	15 ,,
		Salep	,,	250 0	15 ,,
		Storax, liquid (rose mellos or salaras).	,,	50 0	15 ,,
		All other sorts of drugs, medicines and narcotics.	.....	*Ad valorem.*	15 ,,

* Under Government of India Notifications Nos. 1796, dated 1st April 1922, 1380, dated 10th November 1923, and 2238, dated 9th June 1924 Urea, Carbo Limo are exempt from the payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CONVEYANCES.			
67	142	COAL-TUBS, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel.	.....	*Ad valorem.*	25 per cent.
	87	TRAMCARS, motor-omnibuses, motor-lorries, motor-vans, passenger lifts, carriages, carts, jinrickshas, bathchairs, perambulators, trucks, wheel barrows, bicycles, tricycles, and all other sorts of conveyances not otherwise specified, and component parts and accessories thereof, except such parts and accessories of the motor vehicles above-mentioned as are also adapted for use as parts or accessories of motor cars, or motor scooters (see No. 68).	.....	,,	15 ,,
68	127	MOTOR-CARS, motor cycles, motor-scooters, and articles adapted for use as parts and accessories thereof: provided that such articles as are ordinarily also used for purposes other than as parts and accessories of motor-vehicles included in this item or in No. 67 shall be dutiable at the rate of duty specified for such articles.	.....	,,	30 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.			
69	15	The following AGRICULTURAL IMPLEMENTS, namely, winnowers, threshers, moving and reaping machines, binding machines, elevators, seed-crushers, chaff-cutters, root-cutters, ensilage cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, and rakes; also agricultural tractors; also component parts of these implements or tractors, provided that they can be readily fitted into their proper places in the implements or tractors for which they are imported and that they cannot ordinarily be used for purposes unconnected with agriculture.*	.....	.....	Free.
70	129	ARTICLES PLATED WITH GOLD AND SILVER.	.....	*Ad valorem.*	30 per cent.
71	128	CLOCKS AND WATCHES, and parts thereof.	.....	"	30 "
72	89	CUTLERY, excluding plated cutlery (*see* No. 70).	.....	"	15 "

* Under Government of India Notifications Nos. 239, dated the 2nd February 1924 and 4257, dated the 15th September 1924, the following are also exempt from payment of Import duty:—

(1) Spraying machines used for agricultural purposes, and component parts thereof which can readily be fitted into their proper places in the machines and cannot ordinarily be used for purposes unconnected with agriculture.

(2) Galvanised latex spouts used on rubber plantations for insertion in rubber trees.

SCHEDULE II.—IMPORT TARIFF—*contd*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*			
73	16	The following DAIRY APPLIANCES, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers; also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy purposes.	.....	.....	Free.
74	90A	ELECTRICAL CONTROL GEAR AND TRANSMISSION GEAR, namely, switches, fuses and current-breaking devices of all sorts and descriptions, designed for use in circuits of less than ten *amperes* and at a pressure not exceeding 250 volts, and regulators for use with motors designed to consume less than 187 watts; bare or insulated copper wires and cables, any one core of which has a sectional area of less than one-eightieth part of a square inch, and wires	.....	*Ad valorem.*	15 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CUTLERY, HARDWARE; IMPLEMENTS AND INSTRUMENTS—*contd.*			
		and cables of other metals of not more than equivalent conductivity; and line insulators, including also cleats, connectors; leading in tubes and the like, of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purposes, and the fittings thereof.			
75	90	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.	.....	*Ad valorem.*	15 per cent.
76	17	INSTRUMENTS, APPARATUS, AND APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.	.....	.....	Free
77	130	MUSICAL INSTRUMENTS and parts thereof.	.....	*Ad valorem,*	30 per cent.
78	59	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof, imported by or under the orders of a railway company.	.....	,	10 ,,
79	10	WATER-LIFTS, SUGAR MILLS, OIL PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*concld.*			
80	91	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES, and parts thereof not otherwise specified.*	.....	*Ad valorem.*	15 per cent.
		DYES AND COLOURS.			
81	92	DYEING AND TANNING SUBSTANCES, all sorts, AND PAINTS AND COLOURS and painters' materials, all sorts—			
		Alizarine dye, dry, not exceeding 40 per cent.	lb.	1 12	15 „
		Alizarine dye, dry, over 40 per cent. but not exceeding 50 per cent.	„	2 0	15 „
		Alizarine dye, dry, over 50 per cent. but not exceeding 60 per cent.	„	2 4	15 „
		Alizarine dye, dry, over 60 per cent. but not exceeding 70 per cent.	„	2 8	15 „
		Alizarine dye, dry, over 70 per cent. but not exceeding 80 per cent.	„	2 12	15 „
		Alizarine dye, dry, over 80 per cent.	„	3 4	15 „

* Under Government of India Notification No. 245, dated the 19th May 1923, apparatus for wireless telegraphs imported in accordance with the terms of the Notification of the Government of India in the Commerce Department, No. 6081, dated the 22nd October 1921, is liable to duty at 2½ per cent. *ad valorem.*

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		DYES AND COLOURS—*contd.*			
		Alizarine dye, moist, not exceeding 10 per cent.	lb.	0 7	15 per cent.
		Alizarine dye, moist, over 10 per cent. and not exceeding 16 per cent.	,,	0 8	15 ,,
		Alizarine dye, moist, over 16 per cent. and not exceeding 20 per cent.	,,	0 10	15 ,,
		Alizarine dye, moist, exceeding 20 per cent.	,,	1 0	15 ,,
		Aniline dye, moist ...	,,	2 0	15 ,,
		Aniline dyes, black, of sulphur series.	,,	0 12	15 ,,
		Aniline dyes, congo red.	,,	1 4	15 ,,
		All other aniline dyes, dry.	,,	2 8	15 ,,
		Aniline salts	... ..	*Ad valorem.*	15 ,,
		Avar bark	cwt.	4 8	15 ,,
		Cochineal	lb.	0 14	15 ,,
		Gallnuts (myrabolams)..	.....	*Ad valorem.*	15 ,,
		Gallnuts Persian ...	cwt.	35 0	15 ,,
		Gamboge	lb.	2 4	15 ,,
		Turmeric	cwt.	32 0	15 ,,
		All other sorts of dyeing and tanning materials.	.....	*Ad valorem.*	15 ,,
		Lead, red, dry	cwt.	32 0	15 ,,
		Lead white, dry ...	,,	35 0	15 ,,
		Lithopone	,,	16 0	15 ,,
		Turpentine	Imperial gallon.	5 0	15 ,,
		Vermilion, Canton ...	box of 90 bundles.	165 0	15 ,,
		Zinc, white, dry ...	cwt.	45 0	15 ,,
		All other sorts of paints, colours, pigment ores and painters' materials not otherwise specified, including glue and putty.	.....	*Ad valorem.*	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		FURNITURE, CABINET WARE AND MANUFACTURES OF WOOD.			
82	93	FURNITURE, CABINET-WARE, and all other manufactures of wood not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		GLASSWARE AND EARTHENWARE.			
83	94	GLASS AND GLASSWARE, lacquered ware, earthenware, China and porcelain; all sorts, except glass bangles, beads, and false pearls and ærated water bottles (Codd's pattern) (*see* Nos. 84 and 85).	.....	*Ad valorem*	15 „
84	94	Aerated water bottles (Codd's pattern)—			
		Under 10 ozs. ...	gross.	82 0 0	15 „
		40 ozs.	„	34 0 0	15 „
		Over 10 ozs.	„	37 0 0	15 „
85	131	GLASS BEADS AND FALSE PEARLS.	.....	*Ad valorem*	30 „
		GLASS BANGLES—			
		China—			
		Nimuchi and pasalal	100 pairs	2 0 0	30 „
		Bracelet Jadi and fancy all kinds.	„	4 0 0	30 „
		Rajawarakh all kinds.	„	7 8 0	30 „
		Japan—			
		Reshmi, plain and fancy, all colours, including vakmel.	dozen pairs	0 1 4	30 „
		Sonerikada (golbala)	„	0 4 6	30 „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		GLASSWARE AND EARTHENWARE—*concld.*			
		European—			
		Common, including plain-colour, painted, and flowered—			
		Garnet and ruby excluding pasalal.	dozen pairs.	0 11 6	30 per cent.
		All colours, excepting garnet and ruby, but including pasabadrang.	„	0 4 6	30 „
		Gilt and fancy, all sizes, including Kerihira, Chandtera, Salmadar, "R" flower, Momachi, and including pressed and painted.	„	1 6 0	30 „
		Pasaful and machine polished tin, including patliflower and fancy round rings.	„	0 11 0	30 „
		Common mirror bangles including chasma and Ranidarbar.	„	0 12 0	30 „
		Pasalal ...	„	0 8 0	30 „
		All other kinds ..	.....	*Ad valorem*	30 „
		HIDES, SKINS AND LEATHER.			
86	95	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.	.....	*Ad valorem*	15 „
		MACHINERY.			
87	51	MACHINERY, namely, such of the following articles as are not specified in any of the following	.....	„	2½ „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MACHINERY—*contd.*			
		numbers, namely, Nos. 67, 68, 69, 73, 74, 89, 108, 114, 127, 132, and 134—			
		(1) prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts;			
		(2) machines and sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which, before being brought into use require to be fixed with reference to other moving parts;			
		(3) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MACHINERY—*contd.*			
		(4) control gear, self-acting or otherwise, and transmission gear designed for use with any machinery above specified, including belting of all materials and driving chains but not driving ropes;			
		(5) bare hard-drawn electrolytic copper wires and cables, and other electrical wires and cables, insulated or not; and poles, troughs, conduits and insulators designed as parts of a transmission system, and the fittings thereof.			
		Note.—The term "industrial system" used in sub-clause (3) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.			
88	51A	COMPONENT PARTS OF MACHINERY, as defined in No 87, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;	.....	*Ad valorem*	2½ per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MACHINERY—*concld.*			
		Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.			
89	96	MACHINERY and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified (*see* Nos. 69, 73 and 79) and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one-quarter of one brake-horse-power.	.....	*Ad valorem*	15 per cent.
		METALS, IRON AND STEEL.			
90	...	IRON—			
		ANGLE, channel and tee, not fabricated—			
	60	Crown and superior qualities.	ton.	200 0	10 per cent.
	143	Other kinds ...	,,	Specific.	20 R.
	60	Other kinds, if galvanised, tinned, or lead coated.	,,	200 0	10 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
		IRON—*concld.*			
	143	ANGLE, channel and tee, fabricated.	.....	*Ad valorem*	15 per cent.
		BAR AND ROD—			
	60	Qualities superior to Grade A of the British Engineering Standard Association.	ton.	350 0	10
	,,	Grade A of the British Engineering Standard Association and Crown quality and intermediate qualities—			
		Over ½ inch in diameter or thickness.	,,	190 0	10 per cent.
		½ inch and under in diameter or thickness.	,,	220 0	10 ,,
	144	Common ...	,,	Specific.	35 R.
	60	Common, if galvanised, tinned, or lead coated.	,,	150 0	10 per cent.
	,,	All other sorts ...	.....	*Ad valorem*	10 ,,
	,,	PIG	ton.	90 0	10 ,,
	,,	RICE BOWLS	cwt.	23 0	10 ,,
	,,	SPIEGELEISEN, ferro-manganese, ferro silicon and other ferro-alloys.	.....	*Ad valorem*	10 ,,
91		STEEL—			
	62	ALLOY STEEL, all kinds	.....	*Ad valorem.*	10 ,,
	,,	ANGLE and tee if galvanized, tinned or lead coated—			
		Not fabricated ...	ton.	180 0	10 ,,
		If fabricated ...	.....	*Ad valorem.*	10 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff-Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
91		STEEL—*contd.*			
	150	ANGLE and tee, all other sorts, and beam, channel, zed, trough-plate, piling and other structural sections—			
		Not fabricated ...	ton.	Specific.	30 R.
		If fabricated ...	.....	*Ad valorem*	25 per cent.
		BAR AND ROD—			
	62	Planished or polished including bright steel shafting.	ton.	240 0	10 „
	„	Galvanized or coated with other metals.	„	180 0	10 „
	151	Common merchants, and bar and rod designed for the reinforcing of concrete, all sizes.	„	Specific.	40 R.
	62	All sorts not otherwise specified.	.....	*Ad valorem*	10 per cent.
	„	CRUCIBLE, shear, blister and tub steel all kinds.	.....	„	10 „
	„	EXPANDED metal ...	„ ...	„	10 „
	„	INGOTS, blooms and billets.	.....	„	10 „
		RAILWAY TRACK MATERIAL—			
	152	Rails 30 lbs. and over per yard, and fish-plates therefor.	ton.	Specific.	14 R.
	„	Rails under 30 lbs. per yard, and fishplates therefor.	„	„	40 R.
	61	Bearing plates	.....	*Ad valorem.*	10 per cent.
	152	Spikes and tie-bars ...	ton.	Specific.	40 R.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per.	Tariff Valuation.	Duty.
				Rs. a.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
		STEEL—*concld.*			
		RAILWAY TRACK MATERIALS—*contd.*			
	61	Sleepers and fastenings therefor and lever boxes.	.....	*Ad valorem.*	10 per cent.
	152	Switches, crossings and the like material not made of alloy steel.	.....	„	25 „
	62	SLABS, 1½ inch thick or over.	.....	„	10 „
	„	STEEL for springs and for cutting tools made by any process.	.....	„	10 „
	153	STRUCTURES fabricated partially or wholly, not otherwise specified, if made mainly or wholly of steel bars, sections, plates or sheets, for the construction of buildings, bridges, tanks, well-curbs, trestles, towers and similar structures or for parts therefor, but not including builders' hardware (*see* No. 75) or articles specified in Nos. 67, 87, 88 or 136.	.....	„	25 „
	154	TIN plates and tinned sheets, including tin taggers.	ton.	Specific.	60 R.
	„	TIN plates cuttings ...	... ..	*Ad valorem.*	15 per cent.
	61	TRAMWAY TRACK MATERIAL— Rails, fishplates, tie-bars, switches, crossings and the like	.....	„	10 „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per.	Tariff Valuation.	Duty.
				Rs. a.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
		TRAMWAY TRACK MATERIAL—*contd.*			
		materials of shapes and sizes specially adopted to tramway track.			
	61	WIRE rope	.....	*Ad valorem.*	10 per cent.
		IRON OR STEEL—			
92	61	ANCHORS and cables ...	.....	,,	10 ,,
	,,	BOLTS and nuts including hook bolts and nuts for roofing.	.....	,,	10 ,,
	,,	HOOPS AND STRIPS—			
		Hoops, Crown and qualities similar or superior.	ton.	230 0	10 ,,
		Hoops, other kinds ...	,,	170 0	10 ,,
		Hoops, other kinds if galvanized, tinned, planished, lead coated or aluminium coated.	,,	230 0	10 ,,
		Strips, Crown and qualities similar or superior.	,,	230 0	10 ,,
		Strips, other kinds ...	,,	170 0	10 ,,
		Strips, other kinds if galvanised, tinned, planished, lead coated, or aluminium coated.	,,	230 0	10 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
		IRON OR STEEL—*contd.*			
		NAILS, RIVETS AND WASHERS, all sorts—			
	145	Nails, wire or French.	cwt.	Specific.	3 R.
	61	Nails, rose, deck, and flat-headed.	,,	20 0	10 per cent.
	,,	Nails, bullock and horse-shoe.	,,	50 0	10 ,,
	,,	Panel pins, 16 gauge and smaller.	,,	20 0	10 ,,
	,,	Nails, other kinds, including galvanised, tinned or lead coated and tacks.	,,	30 0	10 ,,
	,,	Rivets, black, boiler-makers' or structural.	,,	12 0	10 ,,
	,,	Rivets other sorts ...	.....	*Ad valorem.*	10 ,,
	,,	Washers, black, structural.	cwt.	17 0	10 ,,
	,,	Washers, other sorts, including galvanised, nickelplated, tinned or lead coated and dome-shaped, spring or locking washers.	.....	*Ad valorem*	10 ,,
		PIPES AND TUBES, and fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like—			
	146	If rivetted or otherwise built up of plates or sheets.	.....	,,	25 ,,
	61	All other kinds ...	.....	,,	10 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
		IRON OR STEEL—*contd.*			
		PLATES not under ⅛ inch thick, including sheets ⅛ inch thick or over—			
	61	Boiler fire-box and special qualities, not fabricated.	ton.	300 0	10 per cent.
	,,	Chequered, not fabricated.	,,	160 0	10 ,,
	,,	Galvanized, plain, not fabricated.	,,	280 0	10 ,,
	147	Ships, tank, bridge and common, not fabricated.	,,	Specific.	30 R.
	,,	Cuttings, all kinds ...	,,	,,	25 R.
	,,	All kinds, fabricated.	.....	*Ad valorem.*	25 per cent.
		SHEETS under ⅛ inch thick, not fabricated—			
	148	Black, whether corrugated or flat.	ton.	Specific.	30 R.
	,,	Galvanized whether corrugated or flat.	,,	,,	45 R.
	,,	Cuttings of the above kinds of sheets.	.....	*Ad valorem.*	15 per cent.
	61	If annealed which have been either cold-rolled, smoothed (including planished), pickled or cleaned by acid or other material or process.	ton.	200 0	10 ,,
	,,	Other sorts, including cuttings not otherwise specified.	.....	*Ad valorem.*	10 ,,
	148	SHEETS under ⅛ inch thick, fabricated—			
		All sorts	.....	,,	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*concld.*			
		IRON OR STEEL—*concld.*			
		WIRE—			
	61	Barbed and stranded fencing.	.....	*Ad valorem*	10 per cent.
	97	Netting	....	„	15 „
	149	All other kinds ...	ton.	Specific.	60 R.
	97	IRON OR STEEL, all other kinds not otherwise specified.	.....	*Ad valorem.*	15 „
93	97	IRON OR STEEL CANS OR DRUMS—			
		When Imported containing kerosene and motor spirit which is separately assessed to duty under No. 34, namely:—			
		Cans, tinned, of four gallons capacity.	can.	0 8	15 „
		Cans or drums, not tinned, of two gallons capacity—			
		(*a*) with faucet caps.	can or drum.	1 8	15 „
		(*b*) ordinary ...	„	0 6	15 „
		Drums of four gallons capacity—			
		(*a*) with faucet caps.	drum.	2 3	15 „
		(*b*) ordinary	„	1 8	15 „
		IRON OR STEEL CANS OR DRUMS, other sorts.	.....	*Ad valorem.*	15 „
		METALS, OTHER THAN IRON AND STEEL.			
94	19	CURRENT NICKEL, BRONZE AND COPPER COIN of the Government of India.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, OTHER THAN IRON AND STEEL—*contd.*			
95	20	GOLD AND SILVER BULLION and coin.	.....	.....	Free.
96	132	GOLD PLATE, GOLD THREAD AND WIRE, and gold manufactures, all sorts.	.....	*Ad valorem*	30 per cent.
97	133	SILVER PLATE SILVER THREAD and WIRE, and silver manufactures, all sorts.	.....	,,	30 ,,
98	98	ALL SORTS OF METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified—			
		Aluminium circles ...	lb.	0 15	15 ,,
		,, sheets ...	,,	0 14	15 ,,
		Brass, patent or yellow metal, sheets and sheathing, weighing 1 lb. or above per square foot, and braziers and plates.	cwt.	60 0	15 ,,
		,, patent or yellow metal (including gun metal) ingots.	,,	35 0	15 ,,
		,, patent or yellow metal, old.	,,	30 0	15 ,,
		,, Sheets, flats or in rolls, and sheathing, weighing less than 1 lb. per square foot.	.....	*Ad valorem.*	15 ,,
		,, ,, wire	.....	,,	15 ,,
		,, all other sorts ...	.....	,,	15 ,,
		Copper, bolt and bar, rolled.	.....	,,	15 ,,
		,, braziers, sheets, plates and sheathing.	cwt.	65 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, OTHER THAN IRON AND STEEL—*concld.*			
		Copper, sheet, planished.	.....	*Ad valorem.*	15 per cent.
		Copper, nails and composition nails.	.....	,,	15 ,,
		Copper, old	cwt.	36 0	15 ,,
		Copper, pigs, tiles, ingots, cakes, bricks and slabs.	,,	55 0	15 ,,
		Copper, China white, copperware.	lb.	3 0	15 ,,
		Copper, foil or dankpana, plain, white, 10 to 11 in. × 4 to 5 in.	hundred leaves.	2 0	15 ,,
		Copper, foil or dampana, plain, coloured, 10 to 11 in. × 4 to 5 in.	,,	2 8	15 ,,
		Copper, wire, including phosphor-bronze.	.....	*Ad valorem*	15 ,,
		Copper, all other sorts, unmanufactured and manufactured, except current coin of the Government of India, which is free.	.....	,,	15 ,,
		German silver	.....	,,	15 ,,
		Lead, pig	cwt.	22 0	15 ,,
		Lead, all sorts (except pig).	.....	*Ad valorem*	15 ,,
		Quicksilver	lb.	2 4	15 ,,
		Tin, block	cwt	175 0	15 ,,
		Tin, foil, and other sorts.	.....	*Ad valorem.*	15 ,,
		Zinc, or spelter, tiles, slabs, or plates, hard or soft.	cwt.	25 0	15 ,,
		Zinc or spelter, all other sorts, including boiler tiles and sheets.	.. ...	*Ad valorem.*	15 ,,
		All other sorts of metal, and manufactures thereof.	.....	,,	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		PAPER, PASTEBOARD AND STATIONERY.			
99	99	PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHE, PASTEBOARD, MILLBOARD, AND CARDBOARD, all sorts, and STATIONERY, including ruled or printed forms and account and manuscript books, drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for backing accept old newspapers in bales and bags, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (*see* No. 100) and also excluding the descriptions given below*:—	.....	*Ad valorem*	15 per cent.
		Old newspapers in bales and bags.	cwt.	6 8 0	15 per cent.
		News printing paper, glazed and unglazed—			
		White or grey ...	lb.	0 2 3	15 ,,
		Coloured	,,	0 2 6	15 ,,

* Under Government of India Notification No. 2966, dated 10th July 1924, postage stamps, whether used or unused, are exempt from payment of import duty

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		PAPER, PASTEBOARD AND STATIONERY —*concld.*			
		Printing paper, white coloured—			
		Real art	lb.	0 6 6	15 per cent.
		Imitation Art, machine finish, super calendered, ivory finish, antique, stereo, litho, poster, cartridge (other than drawing or photographic cartridge), and cover paper.	,,	0 4 0	15 ,,
		Other sorts... ...	...	*Ad valorem*	15 ,,
		Packing and wrapping paper—			
		Nature brown, and machine-glazed pressing and machine-glazed wrappings.	lb.	0 2 3	15 ,,
		Manilla, machine-glazed or unglazed, and sulphite envelope.	,,	0 2 9	15 ,,
		Kraft and imitation kraft.	,,	0 3 3	15 ,,
		Other sorts including tissues.	.....	*Ad valorem*	15 ,,
		Writing paper—			
		Bond or Bank, glazed and unglazed ..	lb.	0 6 6	15 ,,
		Creamlaid, other than mechanical.	,,	0 4 6	15 ,,
		Mechanical cream-laid.	,,	0 4 0	15 ,,
		Other sorts	.....	*Ad valorem*	15 ,,
		Straw boards	cwt.	8 0 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		PAPER, PASTEBOARD AND STATIONERY —*concld.*			
100	21	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.	.....	.....	Free.
		RAILWAY PLANT AND ROLLING STOCK.			
101	63	RAILWAY MATERIALS FOR PERMANENT WAY AND ROLLING STOCK, NAMELY:—			
		Sleepers and fastenings therefor; bearing-plates, fish-bolts and nuts, chairs, interlocking apparatus, brake-gear, couplings and springs, signals, turn-tables, weigh-bridges, carriages, wagons, traversers, trollies, trucks, and component parts thereof; switches, crossings, and the like material made of alloy steel; also cranes and water tanks, when imported by, or under the orders of, a railway company.	.....	*Ad valorem*	10 per cent.
		Provided that for the purpose of this entry "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		RAILWAY PLANT AND ROLLING STOCK.—*concld.*			
		RAILWAY MATERIALS FOR PERMANENT WAY AND ROLLING STOCK, NAMELY—*concld.*			
		tramways as the Governor-General in Council may, by notification in the *Gazette of India*, specifically include therein.			
		Provided also that nothing shall be deemed to be dutiable hereunder which is dutiable under No. 87 or No. 88.			
102	63A	COMPONENT PARTS OF RAILWAY MATERIALS, as defined in No. 101 (*e*) namely, such parts only as are essential for the working of railways and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;	.....	*Ad valorem*	15 per cent.
		Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the railway material to which they belong, if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS.			
103	45	COTTON PIECE-GOODS ...	.....	*Ad valorem*	11 per cent.
104	44	COTTON TWIST AND YARN and COTTON SEWING OR DARNING THREAD.	.....	,,	5 ,,
105	22	SECOND-HAND OR USED GUNNY BAGS made of jute.	.....	.....	Free.
106	100	YARNS AND TEXTILE FABRICS, that is to say :—			
		Cotton thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.	.....	*Ad valorem*	15 per cent.
		Flax, twist and yarn, and manufactures of flax.	.....	,,	15 ,,
		Haberdashery and millinery, excluding articles made of silk.	.....	,,	15 ,,
		Hemp, manufactures ...	.....	,,	15 ,,
		Hosiery, excluding articles made of silk.	.....	,,	15 ,,
		Jute, twist and yarn, and jute manufactures, excluding second-hand or used gunny bags (*see* No. 105).*	.....	,,	15 ,,
		Silk yarn, noils and warps, and silk thread.	.....		15 ,,
		Woollen yarn, knitting wool, and other manufactures of wool, including felt.	.....		15 ,,
		All other sorts of yarns and textile fabrics, not otherwise specified.	.....		15 ,,

* Under Government of India Notification No. 2-1, dated the 26th May 1923, used gunny cloth made of jute is exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*contd.*	...		
107	134	SILK PIECE-GOODS, and other manufactures of silk—			
		Silk piece-goods (white or coloured, plain or figured and all widths) from Japan and China (including Hongkong)—			
		Japan—			
		Paj, Thama, Junken and Nankin, all kinds, including striped, printed, embossed and pine-apples.	lb.	26 8	30 per cent
		Satins and Kohaku, all kinds including striped, printed, woven and embossed.	,,	30 0	30 ,,
		Twill, all kinds ...	,,	28 0	30 ,,
		Jarina (gold embroidered)	,,	34 0	30 ,,
		Fugi and Boseki, all kinds.	,,	15 0	30 ,,
		Fancies, printed and woven, including Georgettes, Kobe-crepes, crepe-de-chine (Chirmin), ninons and gauzes.	,,	35 0	30 ,,
		Embroideries, excluding Burmese scarves.	,,	52 0	30 ,,
		Shawls, dhuties, scarves, excluding Burmese mufflers, handkerchiefs and hosiery.	,,	47 0	30 ,,
		Dupettas and China Silk patkas.	,,	20 0	30 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*contd.*			
		Japan—contd.			
		Burmese scarves—			
		(*a*) Paj	lb.	45 0	30 per cent.
		(*b*) Other kinds ...	,,	50 0	30 ,,
		Cotton and silk mixed satins, embroidered.	,,	16 0	30 ,,
		Cotton and silk mixed satins, other kinds.	,,	8 0	30 ,,
		Cotton and silk mixed hosiery.	,,	98 0	30 ,,
		Cotton and silk mixed Fugi and Boseki, all kinds.	,,	12 0	30 ,,
		Silk Fents	,,	13 0	30 ,,
		China (including Hongkong but excluding Cantons)—			
		Honans, all kinds and patkas	,,	8 0	30 ,,
		Shantungs, all kinds and patkas.	,,	5 0	30 ,,
		Corded, all kinds, except Woochow.	,,	6 0	30 ,,
		White cord (Woochow), all kinds.	,,	13 0	30 ,,
		Crepe, gauze, and paj, all kinds.	,,	25 0	30 ,,
		Satins and fancies, all kinds.	,,	27 0	30 ,,
		Cantons, all kinds ...	.....	*Ad valorem*	30 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per.	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*concld.*			
		China—*contd.*			
		Silk piece-goods, apparel and other manufactures of silk not otherwise specified*.	.....	*Ad valorem*	30 per cent.
		MISCELLANEOUS.			
108	53	AEROPLANES, aeroplane parts, aeroplane engines and aeroplane engine parts.	.....	,,	2½ ,,
109	23	ART, the following works of :—(1) statuary and pictures intended to be put up for the public benefit in a public place and (2) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not.	.....	.....	Free.
110	101	ART, works of, excluding those specified in No. 109.	.....	*Ad valorem*	15 per cent.
111	120	Bangles—			
		Celluloid, plain, flat, without border.	dozen pairs.	2 4	15 ,,
		Celluloid, (rubber) rings, excluding coils.	,,	0 7	15 ,,
		,, other sorts ...	.....	*Ad valorem.*	15 ,,

* Under Government of India Notification No. 4375, dated 22nd September 1924, the following are liable to duty at 15 per cent. *Ad valorem* :—

(1) Silk ligatures.
(2) Elastic Silk hosiery required for medical purposes, comprising elbow pieces, thigh pieces, knee caps, leggings, socks, or anklets, stockings and suspensory bandages.
(3) Silk abdominal belts.
(4) Silkweb catheter tubes.
(5) Oiled silk used solely for medical purposes.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MISCELLANEOUS —*contd.*			
112	24	BOOKS, printed, including covers for printed books, maps, charts and plans, proofs, music and manuscripts.	.....	.....	Free.
113	102	BRUSHES AND BROOMS ...	.....	*Ad valorem*	15 per cent.
114	103	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement other than Portland cement, chalk and lime, clay, other than China clay (*see* No. 116), pipes of earthenware, tiles, Firebricks not being component parts of any article included in No. 87 or No. 101, and all other sorts of building and engineering materials not otherwise specified including bitumen and other insulating materials.	.....	„	15 „
		Portland cement ...	cwt.	3 0	15 „
115	104	CANDLES	.....	*Ad valorem.*	15 „
116	123	China clay	ton	85 0	15 „
117	105	CINEMATOGRAPH FILMS—			
		Exposed standard positive films, new or used.	foot	0 4	15 „
		Other Films	.....	*Ad valorem.*	15 „
118	106	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE, excluding coir yarn.	.....	„	15 „
		Coir yarn	cwt.	12 8	15 „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MISCELLANEOUS—*contd.*			
119	135	FIREWORKS *	.....	*Ad valorem*	30 per cent.
120	107	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels.	.....	,,	15 ,,
121	136	IVORY, manufactured ...	.....	,,	30 ,,
122	137	JEWELLERY AND JEWELS.	.....	,,	30 ,,
123	46	MATCHES :—			Rs. a.
		(1) In boxes containing on the average not more than 100 matches.	gross of boxes.	.....	1 8
		(2) In boxes containing on the average more than 100 matches.	for every 25 matches or fraction thereof in each box, per gross of boxes.	.....	0 6
					Rs. a. p.
123 A	46A	Undipped splints such as are ordinarily used for match making.	lb.	.....	0 4 6
123 B	46B	Veneers such as are ordinarily used for making match boxes, including boxes and parts of boxes made of such veneers.	,,	.....	0 6 0
124	108	MATS AND MATTING ...	.....	*Ad valorem*	15 per cent.
125	109	OIL-CAKES...	.....	,,	15 ,,
126	110	OIL-CLOTH AND FLOOR CLOTH.	.....	,,	15 ,,
127	111	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming a component part of any article included in Nos. 87, 88 and 101.	.....	,,	15 ,,

* Under the Government of India Notification No. 4467, dated 2nd September 1922, such fireworks as are specially prepared as danger or distress lights for the use of ships are liable to duty at 15 per cent *ad valorem*.

SCHEDULE II.—IMPORT TARIFF.—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured.—*contd.*		Rs. a.	
		MISCELLANEOUS—*contd.*			
128	112	PERFUMERY, not otherwise specified—			
		Gowla, husked and unhusked.	cwt.	50 0	15 per cent.
		Kapurkachri (zedoary).	,,	25 0	15 ,,
		Patch leaves (patchouli).	,,	30 0	15 ,,
		Rose-flowers, dried ...	,,	16 0	15 ,,
		All other sorts	... ..	*Ad valorem.*	15 ,,
129	113	PITCH, TAR AND DAMMER—			
		Coal pitch	cwt.	5 0	15 ,,
		Coal tar	.....	*Ad valorem.*	15 ,,
		Stockholm pitch ...	cwt.	20 0	15 ,,
		Stockholm tar	,,	16 0	15 ,,
		Dammer Batu	,,	7 0	15 ,,
		Other sorts	.....	*Ad valorem*	15 ,,
130	139	PNEUMATIC RUBBER TYRES AND TUBES for motor cars, motor lorries, motor cycles, and motor scooters.	.....	,,	30 ,,
131	114	POLISHES AND COMPOSITIONS.	.....	,,	15 ,,
132	54	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, aluminium lithographic plates, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo blocks, wood blocks, half-tone blocks, electrotype blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, gally presses, proof presses; arming presses, copper plate	.....	,,	2½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MISCELLANEOUS—*contd.*			
		printing presses, rolling presses, ruling machines, ruling pen making machines, lead and rule cutters, type casting machines, type setting and casting machines, rule bending machines, rule mitreing machines, bronzing machines, leads, wooden and metal quoins; shooting sticks and galleys, stereotyping apparatus, metal furniture, paper folding machines, and paging machines, but excluding paper (*see* No. 99).			
133	138	PRINTS, ENGRAVINGS AND PICTURES, including photographs and picture post cards.	.....	*Ad valorem*	30 per cent
134	55	RACKS for the withering of tea leaf.	.....		2½ „
135	115	RUBBER tyres and other manufactures of rubber, not otherwise specified (*see* No. 130)*.	.....	„	15 „
136	61	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections : Provided that articles of machinery as defined in No. 87 or No. 88 shall, when	.....	„	10 „

* Under Government of India Notification No. 308, dated 9th February 1924, rubber tyres and tubes used exclusively for aeroplanes are liable to duty at 2½ per cent *ad valorem*.

SCHEDULE II – IMPORT TARIFF.—*concld.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per.	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*concld.*		Rs. a.	
		MISCELLANEOUS—*concld.*			
		separately imported, not be deemed to be included hereunder.			
137	140	SMOKERS' REQUISITES, excluding tobacco (Nos. 26 to 28) and matches (No. 125).	.....	*Ad valorem.*	30 per cent.
138	116	SOAP	.....	,,	15 ,,
139	117	STARCH AND FARINA ...	.....	,,	15 ,,
140	118	STONE AND MARBLE, and articles made of stone and marble.	.....	,,	15 ,,
141	119	TOILET REQUISITES, not otherwise specified.	.....	,,	15 ,,
142	141	TOYS, games, playing cards and requisites for games and sports, excluding bird-shot	.....	,,	30 ,,
143		Bird-shot	cwt.	35 0	30 ,,
	120	ALL OTHER ARTICLES wholly or mainly manufactured, not otherwise specified.	.....	*Ad valorem.*	15 ,,
		IV.—Miscellaneous and unclassified.			
144	25	ANIMALS, living, all sorts.	.....	.....	Free.
145	121	CORAL	.....	*Ad valorem.*	15 per cent.
146	57	FODDER, BRAN AND POLLARDS.	.....	,,	2½ ,,
147	26	SPECIMENS illustrative of natural science, and medals and antique coins.	.....	.....	Free.
148	122	UMBRELLAS, including parasols and sunshades, and fittings therefor.	.....	*Ad valorem.*	15 per cent.
149	123	ALL OTHER ARTICLES NOT OTHERWISE SPECIFIED, including articles imported by post.	.....	,,	15 ,,

SCHEDULE III.—EXPORT TARIFF.

Serial No.	Names of Articles.	Per.	Tariff Valuation.	Rate of duty.
	JUTE OTHER THAN BIMLIPATAM JUTE.		Rs. a. p.	Rs. a. p.
1	RAW JUTE—			
	(1) Cuttings	Bale of 400 lbs.	.....	1 4 0
	(2) All other descriptions.	,,	.....	4 8 0
2	JUTE, MANUFACTURES when not in actual use as coverings, receptacles or bindings for other goods—			
	(1) Sacking (cloth, bags, twist, yarn, rope and twine).	Ton of 2,240 lbs.	.....	20 0 0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified. *	,,	.....	32 0 0
	RICE.			
3	RICE, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82⅔ lbs. avoirdupois weight.	.....	0 3 0
	TEA.			
4	TEA	100 lbs.	.....	1 8 0
5	RAW HIDES AND SKINS IF EXPORTED FROM BURMA.			
	(1) ARSENICATED AND AIR-DRIED HIDES—			
	(*a*) Cows (including calf skins).	lb.	0 5 6	5 per cent.
	(*b*) Buffaloes (including calf skins).	,,	0 3 6	5 ,,
	(2) DRY SALTED HIDES—			
	(*a*) Cows (including calf skins).	,,	0 5 0	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 3 6	5 ,,

* Under Government of India Notification No. 1428, dated 17th November 1923, Jute Rags such as are used for paper making are exempt from payment of export duty provided that the Customs Collector is satisfied that they are useless for any purpose to which cloth or rope is ordinarily put.

SCHEDULE III.—EXPORT TARIFF—*concld.*

Serial No.	Names of Articles.	Per	Tariff Valuation.	Rate of duty.
	RAW HIDES AND SKINS IF EXPORTED FROM BURMA—*contd.*		Rs. a. p.	
	(3) WET SALTED HIDES—			
	(*a*) Cows (including calf skins).	lb.	0 4 0	5 per cent.
	(*b*) Buffaloes (including calf skins).	"	0 2 0	5 "
	(4) GOAT AND KID SKINS.	Piece	1 6 0	5 "
	(5) SHEEP SKINS	"	0 12 0	5 "
	RAW HIDES AND SKINS IF EXPORTED FROM ANY PLACE IN BRITISH INDIA OTHER THAN BURMA.			
	(1) ARSENICATED AND AIR-DRIED HIDES—			
	(*a*) Cows (including calf skins)—			
	Framed ...	lb.	0 12 0	5 per cent.
	Unframed ...	"	0 8 0	5 "
	(*b*) Buffaloes (including calf skins)—			
	Framed ...	"	0 6 6	5 "
	Unframed ...	"	0 4 0	5 "
	(2) DRY SALTED HIDES—			
	(*a*) Cows (including calf skins).	"	0 6 6	5 "
	(*b*) Buffaloes (including calf skins).	"	0 3 6	5 "
	(3) WET SALTED HIDES—			
	(*a*) Cows (including calf skins).	"	0 4 0	5 "
	(*b*) Buffaloes (including calf skins).	"	0 2 6	5 "
	(4) GOAT AND KID SKINS.	Piece	1 8 0	5 "
	(5) SHEEP SKINS	"	1 0 0	5 "

RAILWAY RISK NOTES.

Introduction of revised forms.

No. 488-T.

Railway Department, Government of India.

Traffic.

Dated Simla, the 10th July, 1924.

Resolution.

Revised Risk Note Forms A, B, D, G & H.

In the Circulars issued by the Government of India, Public Works Department No. 1 Ry., dated the 9th March 1898, and No. VII—Ry., dated the 12th March 1900, and the 23rd December 1902, sanction was accorded to the adoption by Railway Administrations of Risk Note Forms, A, B, C, D, E, F, G, H, X and Y.

2. Subsequently it was represented that Railway Administration should undertake a greater measure of responsibility in the case of consignments carried by them at "special reduced" or " owner's risk " rates than was entailed under the existing Risk Note Forms and, the Government of India having agreed with that contention, Risk Note Forms B. & H. were revised after consultation with the Indian Railway Conference Association and notified in the Government of India, Department of Commerce and Industry, Resolution No. 1836-1850-Railways, dated the 27th February, 1907.

3. In October, 1908, the Secretary, Indian Railway Conference Association, applied for revision of Risk Note Forms D. & G. in conformity with the alterations made in Risk Note Forms B. & H. and the revised Forms D. & G. were approved in the Government of India, Railway Department (Railway Board), Resolution No. 464-R.T., dated the 10th March, 1909.

4. Representations regarding further revision of Risk Note Forms B. & H. continued to be received and on the 9th March, 1922, a Resolution was adopted by the Legislative Assembly for the appointment of a Committee to consider the question of the revision of Railway Risk Notes. A Committee was

accordingly appointed which, after obtaining the views of local Governments, Railways, Chambers of Commerce and other public bodies, recommended the adoption of revised Risk Note Forms A, B, D, G & H, which, as further amended by the Government of India, in consultation with their legal adviser, are appended to this Resolution.

5. The Governor-General in Council is pleased to approve, under section 72, sub-section (2), clause (*b*) of the Indian Railways Act, 1890 (IX of 1890), the use of the Forms A, B, D, G & H, appended to this Resolution, in supersession of the Forms at present in use, by Railway Administrations working Railways to which the Indian Railways Act, 1890 (IX of 1890), applies, with effect from the 1st October, 1924.

6. In the case of Railways in Indian States to which the provisions of the Indian Railways Act, 1890 (IX of 1890), have been, or may in future be, applied, the Governor-General in Council is also pleased to approve the use of these forms from the 1st October, 1924, or from any later date on which the Indian Railways Act may be applied.

ORDER—Ordered that a copy of this Resolution and of its enclosures be communicated to the local Governments and Administrations and officers noted below, for information and guidance to the Government of Madras, Public Works Department, the Government of Burma, Commerce and Industry Department, the Government of the Central Provinces, Public Works Department, the Hon'ble the Agent to the Governor-General in Rajputana and Chief Commissioner of Ajmer-Merwara, the Hon'ble the Agent to the Governor-General in Central India, the Hon'ble the Agent to the Governor-General and Chief Commissioner in Baluchistan, the Hon'ble the Chief Commissioner and Agent to the Governor-General in the North-West Frontier Province, the Chief Commissioner, Delhi, and to the Foreign and Political, the Commerce and the Army Departments, for information.

Ordered also, that the Resolution and the accompanying Forms be published in Part I of the "Gazette of India," and that they be reproduced in local Government Gazettes.

P. H. MAFLIN,
Secretary, Railway Board.

RISK NOTE FORM "A."

[*Approved by the Governor-General in Council under Section 72 (2) (b) of the Indian Railways Act, IX of* 1890.]

(To be used when articles are tendered for carriage which are either already in bad condition or so defectively packed as to be liable to damage, leakage or wastage in transit).

.....STATION.

.....192 .

WHEREAS the consignment of.....tendered by me/us as per Forwarding Order No.....of this date, for despatch by the.....Railway Administration to.....station, and for which I/we have received Railway Receipt No.....of same date, is in bad condition and/or liable to damage, leakage or wastage in transit as follows :—

I/We the undersigned, do hereby agree and undertake to hold the said Railway Administration over whose Railway the said goods may be carried in transit from..... station to.....station harmless and free from all responsibility for the condition in which the aforesaid goods may be delivered to the consignee at destination and for any loss arising from the same except upon proof that such loss arose from misconduct on the part of the Railway Administration's servants.

This agreement shall be deemed to be made separately with all Railway Administrations or transport agents or other persons who shall be carriers for any portion of the transit.

WITNESS. Signature of sender .....

(Signature) ..... Rank or { Father's name .....

(Residence) ..... { Caste.....Age.....

WITNESS.

(Signature) ..... (Profession) .....

(Residence) ..... (Residence).....

NOTE.—The above Form is, for the convenience of the public, translated into the vernacular on the reverse, *but the Form in English is the authoritative Form*, and the Railway Administration accepts no responsibility for the correctness of the vernacular translation.

RISK NOTE FORM "B".

[*Approved by the Governor-General in Council under Section 72 (2) (b) of the Indian Railways Act, IX of* 1890].

(To be used when the sender elects to despatch at a "special reduced" or "owner's risk" rate, articles or animals for which an alternative "ordinary" or "risk acceptance" rate is quoted in the Tariff.)

.....STATION.

.....192 .

WHEREAS the consignment of.....tendered by me/us as per Forwarding Order No.....of this date, for despatch by the.....Railway Administration to.....station and for which I/we have received Railway Receipt No.....of same date, is charged at a special reduced rate instead of at the ordinary tariff rate chargeable for such consignment, I/we, the undersigned, do, in consideration of such lower charge, agree and undertake to hold the said Railway Administration harmless and free from all responsibility for any loss, destruction or deterioration of, or damage to the said consignment from any cause whatever except upon proof that such loss, destruction, deterioration or damage, arose from the misconduct of the Railway Administration's servants; provided that in the following cases:—

(*a*) Non-delivery of the whole of the said consignment or of the whole of one or more packages forming part of the said consignment packed in accordance with the instructions laid down in the Tariff or, where there are no such instructions, protected otherwise than by paper or other packing readily removable by hand and fully addressed where such non-delivery is not due to accidents to trains or to fire,

(*b*) Pilferage from a package or packages forming part of the said consignment properly packed as in (*a*);

when such pilferage is pointed out to the servants of the Railway Administrations on or before delivery,

the Railway Administration shall be bound to disclose to the consignor how the consignment was dealt with throughout the time it was in its possession or control, and if necessary to give evidence thereof before the consignor is called upon to prove misconduct, but, if misconduct on the part of the Railway Administration or its servants cannot be fairly inferred from such evidence, the burden of proving such misconduct shall lie upon consignor.

This agreement shall be deemed to be made separately with all Railway Administrations or transport agents or other persons who shall be carriers for any portion of the transit.

WITNESS. Signature of sender .....

(Signature) ..... Rank or { Father's name .....

(Residence) ..... { Caste.....Age.....

WITNESS.

(Signature) ..... (Profession) .....

(Residence) ..... (Residence).....

.....

NOTE.—The above Form is for the convenience of the public, translated into the vernacular on the reverse but the Form in English is the authoritative Form, and the Railway Administration accepts no responsibility for the correctness of the vernacular translation.

(To be filled in by Booking Clerk.)

Description of packing.....

.....

.....

.....Booking Clerk.

Date.....

RISK NOTE FORM "D."

[*Approved by the Governor-General in Council under Section 72 (2) (b) of the Indian Railways Act, IX of* 1890.]

(To be used when the sender elects to despatch at a "special reduced" or "owner's risk" rate dangerous, explosive or combustible articles for which an alternative "ordinary" or "risk acceptance" rate is quoted in the Tariff.)

.....STATION.

.....192 .

WHEREAS the consignment of.....
.....tendered by me as per Forwarding Order No.....of this date, for despatch by the.....Railway Administration to.....station, and for which I/we have received Railway Receipt No.....of same date, is charged at a special reduced rate instead of at the ordinary tariff rate chargeable for such consignments, I/we, the undersigned, do, in consideration of such lower charge, agree and undertake to hold the said Railway Administration harmless and free from all responsibility for any loss, destruction or deterioration of or damage, to the said consignment, from any cause whatever except upon proof that such loss, destruction, deterioration or damage arose from the misconduct of the Railway Administration's servants, provided that in the following cases:—

(*a*) Non-delivery of the whole of the said consignment or of the whole of one or more packages forming part of the said consignment packed in accordance with the rules and regulations for the time being in force for the packing of dangerous, explosive or combustible articles, where such non-delivery is not due to accidents to trains or to fire,

(*b*) Pilferage from a package or packages forming part of the said consignment properly packed as in (*a*), when such pilferage is pointed out to the servants of the Railway Administration on or before delivery,

the Railway Administration shall be bound to disclose to the consignor how the consignment was dealt with throughout the time it was in its possession or control, and, if necessary to give evidence thereof before the consignor is called upon to prove misconduct but, if misconduct on the part of the Railway Administration or its servants cannot be fairly inferred from such evidence, the burden of proving such misconduct shall lie upon the consignor.

I/we further agree to accept responsibility for any consequences to the property of the aforesaid Railway Administration, or to the property of other persons that may be in the course of conveyance, which may be caused by the explosion of, or otherwise by the said consignment, and that all risk and responsibility whether to the Railway Administration, to their servants or to others, remain solely and entirely with me/us.

This agreement shall be deemed to be made separately with all Railway Administrations or transport agents or other persons who shall be carriers for any portion of the transit.

Signature of sender..... .....Profession.....

Rank or { Father's name ....
Caste.....Age.....Residence ....

WITNESS. WITNESS.

(Signature) ..... (Signature) .. ..

(Address) ..... (Address)..... ... .

NOTE.—The above Form is for the convenience of the public, translated into the vernacular on the reverse, *but the Form in English is the authoritative Form*, and the Railway Administration accepts no responsibility for the correctness of the vernacular translation.

(To be filled up by Goods Clerk.)

Particulars of packing .....

.....Goods Clerk.

Date..... .....

RISK NOTE FORM "G."

[*Approved by the Governor-General in Council under Section 72 (2) (b) of the Indian Railways Act, IX of* 1890].

(To be used as an alternative to Risk Note Form D, in the case of dangerous, explosive or combustible articles, for which an alternative "ordinary" or "risk acceptance" rate is quoted in the Tariff, when the sender desires to enter into a general agreement instead of executing a separate risk note for each consignment).

.....STATION.

.....192 .

WHEREAS all consignments of.....

.....

for which the Railway Administration quotes both owner's risk or special reduced rates and railway risk or ordinary rates are (unless $\frac{I}{we}$ shall have entered into a special contract in relation to any particular consignment) despatched by $\frac{me}{us}$ at $\frac{my}{our}$ own risk and are charged for by the said Railway Administration at special reduced or owner's risk rates instead of at ordinary tariff or railway risk, rates, $\frac{I}{we}$ the undersigned, in consideration of such consignments being charged for at the special reduced or owner's risk rates, do hereby agree and undertake to hold the said Railway Administration harmless and free from all responsibility for any loss, destruction, or deterioration of, or damage to, all or any of such consignments from any cause whatever except upon proof that such loss, destruction, deterioration or damage arose from the misconduct of the Railway Administration's servants; provided that in the following cases:—

(*a*) Non-delivery of the whole of a consignment or of the whole of one or more packages forming part of a consignment packed in accordance with the rules and regulations, for the time being in force for the packing of dangerous, explosive or combustible articles, were such non-delivery is not due to accidents to trains or to fire,

(*b*) Pilferage from a package or packages forming part of a consignment properly packed as in (*a*), when such pilferage is pointed out to the servants of the Railways Administration on or before delivery,

the Railway Administration shall be bound to disclose to the consignor how the consignment was dealt with throughout the time it was in its possession or control, and if necessary to give evidence thereof before the consignor is called upon to prove misconduct, but if misconduct on the part of the Railway Administration or its servants cannot be fairly inferred from such evidence, the burden of proving such misconduct shall lie upon the consignor.

$\frac{I}{we}$ further agree to accept responsibility for any consequences to the property of the aforesaid Railway Administration or to the property of other persons that may be in the course of conveyance, which may be caused by the explosion of, or otherwise by all or any of the said consignments, and that all risk and responsibility whatever to the Railway Administration, to their servants or to others, remain solely and entirely with $\frac{me}{us}$.

This agreement shall be deemed to be made separately with all Railway Administrations or transport agents or other persons who shall be carriers for any portion of the transit.

Signature of sender..... ...Profession.....

Rank or { Father's name .....
Caste.....Age.....Residence.....

WITNESS.	WITNESS.
(Signature)	(Signature) .....
(Residence)	(Residence).....

NOTE.—The above Form is for the convenience of the public translated into the vernacular on the reverse *but the Form in English is the authoritative Form*, and the Railway Administration accepts no responsibility for the correctness of the vernacular translation.

RISK NOTE FORM "H."

[*Approved by the Governor-General in Council under Section 72 (2) (b) of the Indian Railways Act, IX of* 1890.]

(To be used as an alternative to Risk Note Form B when the sender desires to enter into a general agreement instead of executing a separate Risk Note for each consignment.)

.....STATION.

.....192 .

WHEREAS all consignments of articles or animals for which the.....Railway Administration quotes both owner's risk or special reduced rates and railway risk or ordinary rates are (unless $\frac{I}{we}$ shall have entered into a special contract in relation to any particular consignment) despatched by $\frac{me}{us}$ at $\frac{my}{our}$ own risk and are charged for by the.....Railway Administration at special reduced or owner's risk rates instead of at ordinary tariff or railway risk rates, $\frac{I}{we}$ the undersigned, in consideration of such consignments being charged for at the special reduced or owner's risk rates, do hereby agree and undertake to hold the said Railway Administration harmless and free from all responsibility for any loss, destruction or deterioration of, or damage to, all or any of such consignments from any cause whatever, except upon proof that such loss, destruction deterioration or damage arose from the misconduct of the Railway Administration's servants; provided that in the following cases:—

(*a*) Non-delivery of the whole of a consignment or of the whole of one or more packages forming part of a consignment packed in accordance with the instructions laid down in the Tariff, or where there are no such instructions, protected otherwise than by paper or other packing readily

removeable by hand and fully addressed, where such non-delivery is not due to accidents to trains or to fire,

(*b*) Pilferage from a package or packages forming part of a consignment properly packed as in (*a*) when such pilferage is pointed out to the servants of the Railway Administration on or before delivery,

the Railway Administration shall be bound to disclose to the consignor how the consignment was dealt with throughout the time it was in its possession or control, and if necessary to give evidence thereof before the consignor is called upon to prove misconduct, but, if misconduct on the part of the Railway Administration or its servants cannot be fairly inferred from such evidence, the burden of proving such misconduct shall lie upon the consignor.

This agreement shall be deemed to be made separately with all Railway Administrations or transport agents or other persons who shall be carriers for any portion of the transit.

WITNESS. Signature of sender .....

(Signature) ..... Rank or { Father's name .....

(Residence) ..... { Caste.....Age.....

WITNESS.

(Signature) ..... (Profession) .....

(Residence) ..... (Residence).....

NOTE.—The above Form, is for the convenience of the public translated into the vernacular on the reverse *but* the *Form in English is the authoritative Form*, and the Railway Administration accepts no responsibility for the correctness of the vernacular translation.

FINANCING AND CONSTRUCTION OF BRANCH LINES OF RAILWAYS.

No. 4901-Ry. of the 19th February 1924.

From the Government of Bombay, Public Works Department, to the Chamber.

I am directed to forward for your information, copy of letter No. 2131-F, dated 3rd October 1923, from the Secretary, Railway Board, and to request that you will kindly favour Government at an early date with the views of your Chamber on the proposals contained therein.

No. 2131-F. of the 3rd October 1923.

From the Government of India, Railway Department (Railway Board), to local Governments and Administrations.

I am directed to invite a reference to paragraphs 177 to 180 of the report of the Acworth Railway Committee in which the disadvantages and complications resulting from the construction of lines by Branch Line Companies are set out at length and where that Committee recommended that, so far from increasing the number, an attempt should be made to reduce the number of existing Companies.

2. The Railway Board are in full accord with the views of the Acworth Committee in this matter. The difficulties and complications mentioned in that Committee's report have increased to a greater degree as, owing to the heavy increases in the operating expenses of railways, the main lines are no longer in a position to undertake to work Branch Lines for a remuneration limited to a percentage of the gross earnings, while the increase in the rate of interest has had the result of preventing floatation of any additional capital by Branch Line Companies.

3. In accordance with the recommendations of the Inchcape Committee, railways must be constructed and worked on a commercial and remunerative basis. It is obvious that, as no lines are to be constructed by the Railway Board except those from which a remunerative return is to be expected, railway lines, the construction of which is desired by local

bodies or by local Governments for the development of the resources of the locality or for the conveniences of the administration, cannot be constructed if they are not of a remunerative character. The Railway Board have had this matter under consideration with various local Governments and have put forward proposals to the Government of India that in cases where the local authorities desire that a line should be constructed which, in the opinion of the Railway Board, is unlikely to be remunerative, the Railway Board should have power to arrange for the construction of the line from its own funds if that local authority or local Government guarantees the Railway Board against loss upon the working of the line. This guarantee would be to the effect that the local body or the local Government would make up the difference between the net earnings and the charges payable in respect of the line until the line pays its way. As the Central Governments do not desire to make any profit out of such contributions by local authorities, the Railway Board have on this account recommended that, where contributions have been made by a local authority for this purpose, the repayment of such contributions should be a first charge on any net profits subsequently realised from the line.

4. Before coming to a final decision on this recommendation of the Railway Board, the Government of India desire to have as early as possible, the views of your Government upon this matter. The guarantee which the Railway Board suggests might be given either by the Local Government itself or by a local body. Section 130 of the Madras District Boards Act contains provisions enabling a district Board to guarantee the payment from district funds of such sums as it shall think fit as interest on Capital expended on any railway constructed by the Government of India or by a Company which the Board considers likely of benefit to the district. If your Government should be in favour of the proposals put forward by the Railway Board, the question of inserting similar provisions in the Acts of local bodies in your province might be considered.

5. The criticisms of the Acworth Committee and the proposals contained in this letter relate to District Board as well as to Branch Line Railways. It will be impossible for the main lines in future to construct District Board Railways on

the terms adopted in the past and the Railway Board are of the opinion that their proposals afford the most satisfactory method of arranging for the construction of railways required for purely local purposes but not likely to be remunerative, a method which is likely to be far more expeditious and effective than any method previously adopted.

No. R. C./S. 25 of the 7th March 1924.

From Messrs. Killick Nixon & Co., Bombay, to the Chamber.

Financing of Branch Railways.

We enclose for your information copies of correspondence we have had with the Government of Bombay on this subject and shall be glad if your Committee can see your way to support us in the matter.

Dated the 7th March 1924.

From Messrs. Killick Nixon & Co., Bombay, to the Government of Bombay, Public Works Department.

Financing of Branch Lines of Railway.

We have to acknowledge reciept of your letter No. 4901 Ry., dated 19th February 1924, forwarding for our information copy of letter No. 2131-F., dated 3rd October 1923, from the Secretary, Railway Board, and requesting our remarks on the proposals contained therein.

2. We have the honour to state in reply that in our opinion the construction of Branch Line is of supreme importance to the development of this country and that consequently no source from which Capital to this end can be obtained should be neglected. To use the words of the Acworth Commission Report para. 180 "if the State cannot and will not provide adequate funds, private enterprise in this direction should be encouraged".

3. We have no objection to offer to the proposal contained in para. 3 of the Railway Board's letter above referred to wherein it is proposed that "unremunerative lines should be constructed from Government funds under guarantee from a Local Government or Local Authority". From a practical point of view, however, we would say that it is unlikely that

Local Governments or Local Authorities would be prepared to guarantee " unremunerative lines" if they are not to be allowed to participate in benefits derived from the construction of "remunerative lines" in their areas.

4. It appears to us to be obvious that the Government of India's proposals involve the discontinuation of the policy of the construction of Branch Railways by means of Capital raised by Companies under Branch Line Terms and in this connection we have the honour to submit for the information of Government a copy of a memorandum we have prepared on the subject.

MEMORANDUM ON BRANCH RAILWAYS.

By Resolution No. 457 R. P., dated 14th November 1913, terms were promulgated on which the Government of India were prepared to consider offers for the construction of Branch Lines by private agency.

2. These terms, now known as " Branch Line Terms," were framed with the object of encouraging the construction of Branch or Feeder Railways which are so essential to the development of this country. Prior to the publication of Branch Line Terms, comparatively few Branch Line Companies were in being but with the encouragement offered by the new proposals a " boom" in the promotion of such Companies set in. Messrs. Killick Nixon & Co. raised the Capital and formed Companies for the construction of the following:—

	Gauge.	*Miles.*	*Capital.** Rs.
Central Provinces Rlys.	2'-6"	139	84,00,000
Guzerat Railways	2'-6"	86	34,50,000
Mandra Bhon Rly.	5'-6"	47	24,82,110
Sialkot Narowal Rly.	5'-6"	38	30,00,000

and in conjunction with Messrs. Gillanders Arbuthnot & Co. of Calcutta:—

Sara Sirajganj Rly.	5'-6"	53	80,00,000
Mymensingh Bhairab Bazar Rlys.	3' 3-3/8"	100	86,00,000

Many other Companies also came into being through the instrumentality of other promoters notably, Messrs. Gil-

*The Capital shown in this column excludes Capital subsequently raised by means of Debentures or other loans.

landers Arbuthnot & Co., and Messrs. McLeod & Co. of Calcutta, and Messrs. Forbes, Forbes, Campbell & Co. of Karachi.

The "boom" continued into the War but with the increasing value of money the promotion of further Companies on the 5 per cent. basis given by Branch Line Terms was then naturally brought to a standstill.

3. In 1920, a Committee was appointed by the Secretary of State for India to enquire into the administration and working of Indian Railways. The recommendations of this Committee (known as Acworth Committee) as regards Branch Lines generally are contained in paras. 177 to 180 of their Report.

4. The policy of the Government of India in regard to Branch Lines has, as a result of this Report, undergone a complete change and there is now no room for doubt that it is not intended to further encourage the construction of such Railways by means of capital raised by private agency. The present policy is obviously to exclude private agency and to construct these lines from Government funds.

5. Theoretically no exception can be taken to this course, it being obviously the cheaper method and has the further advantage of eliminating the difficulties which separate Branch Line Companies create and which are referred to in paras. 178 and 179 of the Acworth Committee's Report. It is a question, however, whether these Feeder Lines will be constructed at all if such policy continues. In practice, we fear, it will be found that strict adherence to a policy of construction of Feeder Lines from Government funds will only result in a serious setback to the development of the country, in that comparatively few of such Railways will ever be constructed. We make bold to say that in most instances, Government, under the intended policy, will not only not bring projects to a construction stage, they will not even hear of them. This danger was clearly recognised by the Acworth Committee. In para. 177 of their Report referring to Branch Line Terms they state:—

> "It has enabled lines to be built which otherwise would not have been built and has therefore helped considerably to develop the country."

and again in para. 180:—

> "Unless separate companies are allowed to make Branch Lines, in some cases they will never be made at all. We therefore feel bound to record our opinion that if the State cannot and will not provide adequate funds, private enterprise in this direction should be encouraged."

It should be mentioned that promoters of Branch Line Companies are unlikely under the proposed new policy to continue to work up projects as they have done in the past. Messrs. Killick Nixon & Co., for instance, have numerous promising projects in hand but will hardly proceed with the development of the same, if when reaching the final stage, they are to be told, as they have been told in a recent instance, that the project, being sufficiently attractive, will certainly be carried out by Government from their own funds.

6. We feel that so much remains to be done in the development of the main line system of India, in extension, doubling, improvements in station facilities, wagon supply, etc., that all available funds will and certainly should properly be devoted to this side of Railway development. Under these circumstances, therefore, is the very necessary adjunct of Feeder Lines to suffer neglect simply because the construction of such from Capital raised by private agency is a more expensive method ? Surely Government ought not to be averse to the payment of a small commission to promoters who have special organisations for this work and who are prepared to carry same out on behalf of Government. Government have no similar organisation or facilities whereby these small schemes can be sought out, worked up and eventually brought to completion. Is there not some compensation for the employment of private agency in :—

(1) the greater or quicker development of the country resulting in increased Land Revenue to Government ;

(2) additional traffic brought to main lines,

(3) the attraction of a class of Capital which otherwise is unlikely to be secured (*vide* para. 178 of the Acworth Report as follows :—

> "A certain weight must in fairness be attached to the claim that the Branch Line Company obtains from local sources money that would never be subscribed to a Government loan. ")

7. We maintain therefore that there is still 'room' for the employment of private agency for the purpose of raising Capital for the construction of Feeder Railways. Admitting that Government can finance the construction more cheaply, it is however, safe to say that in practice they can never hope to be in a position to find funds for all the Feeder Railways required by the country and at the same time be able to finance the extensions and development of the main trunk lines. We therefore consider that encouragement should still be given to private agency on an understanding that the door will not be locked, barred and bolted but that there is still some reasonable prospect of the grant of concessions as heretofore on adequate financial terms.

8. Objections to "Branch Line Terms" have been put forward on the following grounds;

(*a*) The payment of a commission to promoters for raising Capital.

(*b*) Working and maintenance on the basis of a fixed percentage of gross earnings.

(*c*) The grant of "rebate" and of "guarantee" terms.

(*d*) Claim for "sphere of influence" (*vide* para. 179 of Acworth Report).

(*e*) Raising of additional Capital for expenditure on existing lines.

In regard to (*a*) it is admitted that construction from Government funds is a cheaper method than that from funds raised by private agency. The provision of a commission is an essential in the latter system.

In regard to (*b*), there is no reason why the maximum working percentage should not be a percentage more nearly approaching actuals. If this maximum percentage is fixed at a lower rate than actuals, it should be remembered that the working agency frequently derives considerable benefit from the division of surplus profits received in addition to the fixed percentage of working expenses.

In regard to (*c*), it is the exception rather than the rule that "rebate" or "guarantee" is claimed after the first few years. A stipulation could be provided that any amounts

paid to a Branch Line Company by way of "rebate" or "guarantee" should be repayable and should constitute a first charge against profits exceeding a certain percentage on Capital subscribed.

In regard to (*d*), this complication could readily be got over by allowing Government to exercise an option to purchase the Company's Railway at, say, one year's notice, in a similar manner to the special purchase options which already exist under the present Branch Line Terms.

In regard to (*e*), the difficulty that has arisen is that certain Branch Companies have, owing to a decline in the value of their shares, found themselves unable to raise further Capital to meet expenditure in excess of the original cost of their Railways or for the improvement of, alteration or addition to same. This difficulty is one of Government's own making in that their policy in the past was to restrict the Capital originally raised to a minimum at a time when Capital was readily forthcoming. The remedy, so far as new projects are concerned, lies in the adoption of an opposite policy and admitting of the control by Government over the actual calling up of Subscribed Capital.

9. In conclusion, we would say that investment in Branch Railway shares has become a recognised and popular form of investment amongst a class of investors who look for a high class security coupled with a reasonable prospect of Capital appreciation and increasing dividends. It would, therefore, in our opinion, be a calamity if a class of investment which fills this want and also gives the investor some small stake in this country were to be withdrawn.

No. 615-124 of the 24th March 1924.

From the Chamber to the Government of Bombay, Public Works Department.

Financing of Branch Lines of Railway.

I am directed to acknowledge the receipt of your letter No. 4901-Ry., dated the 19th February 1924, and its accompaniment, on the above subject.

2. In a letter No. 2131-F, dated the 3rd October 1923, from the Secretary, Railway Board, to the Government of

Bombay in your department, copy of which accompanied your letter, it is stated that, having regard to the disadvantages and complications resulting from the construction of lines by branch line companies which are set out at length in the report of the Indian Railway Committee and the latter's recommendation that an attempt should be made to reduce, rather than increase, the existing number of such companies, the Railway Board have submitted certain proposals to the Government of India which, it is maintained, will afford a more satisfactory method of arranging for the construction of railways required for purely local purposes, but not likely to be remunerative, than any other method previously adopted. The views of the Committee of the Chamber are accordingly invited on the proposals in question which are contained in paragraph 3 of the Railway Board's letter, the intention being that in cases where the local authorities desire that a line should be constructed which, in the opinion of the Railway Board, is unlikely to be remunerative, the Board shall have power to arrange for the construction of the line from its own funds if that local authority or local Government guarantees the Railway Board against loss upon the working of the line.

3. At the outset I am to state that my Committee are in complete agreement with the foregoing proposal if, as they must necessarily assume, the capital at the disposal of the Railway Board is now sufficient to permit of the financing of new construction on so extensive a scale, in addition to providing funds for necessary improvements to existing lines. At the same time, however, my Committee cannot believe that the resources of the Railway Board in this connection are unlimited and as in their opinion the possibilities of railway development in this country, and the benefits to be derived therefrom, are so immense as to permit of and even necessitate the utilisation of both private enterprise and capital side by side with the employment of State funds in the manner proposed, they regret that although it is not specifically so stated they have no alternative but to believe, after careful perusal of the Railway Board's letter in the light of their attitude in regard to several schemes which have recently been brought to their notice, that the proposals under reference are intended to be taken as a reversal of the policy previously followed by the Government of India in that behalf, namely,

the encouragement of the construction of branch and feeder line railways by the agency of private enterprise and capital on certain clearly defined terms and conditions.

4. In the opinion of my Committee, however, the more proper course for the Government of India to pursue in the interests of the country as a whole and in the light of the funds available would be for the Railway Board to declare from time to time the schemes upon which it intended to embark, including both those projects which promised to yield an adequate return and those undertaken under guarantee from the local authorities or local Governments concerned in terms of the proposals under reference, and at the same time to leave the field open for private enterprise in other directions upon the existing terms or such modifications thereof as might subsequently be determined. In this latter connection my Committee desire me to refer to a memorandum which has been submitted by Messrs. Killick Nixon and Company to the Bombay Government in reply to a similar reference and to state that they are in complete accord with the views expressed therein, except that my Committee understand that the funds at the disposal of the Railway Board are larger than appears to be indicated in paragraph 6 of the memorandum.

5. In conclusion, I am to emphasize the fact that private interests cannot reasonably be expected to devote a considerable amount of both time, labour and capital towards the evolution of new schemes of railway development if when their proposals are laid before the Railway Board they are invariably to be informed that as they have successfully demonstrated the paying nature of the proposition the Railway Board will undertake the construction of the proposed line from State funds, and to submit that if the activities of private enterprise in that direction are curtailed or discouraged the future development and progress of the country will be seriously retarded. In the light of that fact and the serious consequences which will ensue if the present policy of the Railway Board is pursued to its logical conclusion, my Committee desire me strongly to urge the re-examination of the position and in that connection to express the hope that the contents of Messrs. Killick Nixon and Company's letter, dated the 7th March 1924, and the accompanying memorandum, may receive the careful and earnest consideration which their importance merits.

CARRIAGE OF GOODS BY SEA ACT, 1924.

(14 & 15 GEO. 5, CH. 22.)

ARRANGEMENT OF SECTIONS.

Section.

1. Application of Rules in Schedule.
2. Absolute warranty of seaworthiness not to be implied in contracts to which Rules apply.
3. Statement as to application of Rules to be included in bills of lading.
4. Modification of Article VI of Rules in relation to coasting trade.
5. Modification of Rules 4 and 5 of Article III in relation to bulk cargoes.
6. Short title, saving, and operation.

SCHEDULE.

CHAPTER 22.

AN ACT TO AMEND THE LAW WITH RESPECT TO THE CARRIAGE OF GOODS BY SEA.

[1*st August* 1924.]

Whereas at the International Conference on Maritime Law held at Brussels in October 1922, the delegates at the Conference, including the delegates representing His Majesty, agreed unanimously to recommend their respective Governments to adopt as the basis of a convention a draft convention for the unification of certain rules relating to bills of lading:

And whereas at a meeting held at Brussels in October 1923, the rules contained in the said draft convention were amended by the Committee appointed by the said Conference:

And whereas it is expedient that the said rules as so amended and as set out with modifications in the Schedule to this Act (in this Act referred to as "the Rules") should, subject to the provisions of this Act, be given the force of law with a view to establishing the responsibilities, liabilities, rights and immunities attaching to carriers under bills of lading:

Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same as follows:—

Application of Rules in Schedule.

1. Subject to the provisions of this Act, the Rules shall have effect in relation to and in connection with the carriage of goods by sea in ships carrying goods from any port in Great Britain or Northern Ireland to any other port whether in or outside Great Britain or Northern Ireland.

Absolute warranty of seaworthiness not to be implied in contracts to which Rules apply.

2. There shall not be implied in any contract for the carriage of goods by sea to which the Rules apply any absolute undertaking by the carrier of the goods to provide a seaworthy ship.

Statement as to application of Rules to be included in bills of lading.

3. Every bill of lading or similar document of title, issued in Great Britain or Northern Ireland which contains or is evidence of any contract to which the Rules apply shall contain an express statement that it is to have effect subject to the provisions of the said Rules as applied by this Act.

Modification of Article VI of Rules in relation to coasting trade.

4. Article VI of the Rules shall, in relation to the carriage of goods by sea in ships carrying goods from any port in Great Britain or Northern Ireland to any other port in Great Britain or Northern Ireland or to a port in the Irish Free State, have effect as though the said Article referred to goods of any class instead of to particular goods and as though the proviso to the second paragraph of the said Article were omitted.

Modification of Rules 4 and 5 of Article III in relation to bulk cargoes.

5. Where under the custom of any trade the weight of any bulk cargo inserted in the bill of lading is a weight ascertained or accepted by a third party other than the carrier or the shipper and the fact that the weight is so ascertained or accepted is stated in the bill of lading, then, notwithstanding anything in the Rules, the bill of lading shall not be deemed to be *prima facie* evidence against the

carrier of the receipt of goods of the weight so inserted in the bill of lading, and the accuracy thereof at the time of shipment shall not be deemed to have been guaranteed by the shipper.

Short title, saving, and operation.

6.—(1) This Act may be cited as the Carriage of Goods by Sea Act, 1924.

(2) Nothing in this Act shall affect the operation of sections four hundred and forty-six to four hundred and fifty, both inclusive, five hundred and two, and five hundred and three of the Merchant Shipping Act, 1894, as amended by any subsequent enactment, or the operation of any other enactment for the time being in force limiting the liability of the owners of seagoing vessels. 57 & 58 Vic. C. 60.

(3) The Rules shall not by virtue of this Act apply to any contract for the carriage of goods by sea made before such day, not being earlier than the thirtieth of June, nineteen hundred and twenty-four, as His Majesty may by Order in Council direct, nor to any bill of lading or similar document of title issued, whether before or after such day as aforesaid, in pursuance of any such contract as aforesaid.

SCHEDULE.

RULES RELATING TO BILLS OF LADING.

ARTICLE I.

DEFINITIONS.

In these Rules the following expressions have the meaning hereby assigned to them respectively, that is to say—

(*a*) " Carrier " includes the owner or the charterer who enters into a contract of carriage with a shipper:

(*b*) " Contract of carriage " applies only to contracts of carriage covered by a bill of lading or any similar document of title, in so far as such document relates to the carriage of goods by sea, including any bill of lading or any similar document as aforesaid issued under or pursuant to a charter party from the moment at which such bill of

lading or similar document of title regulates the relations between a carrier and a holder of the same :

(*c*) " Goods " includes goods, wares, merchandises, and articles of every kind whatsoever, except live animals and cargo which by the contract of carriage is stated as being carried on deck and is so carried :

(*d*) " Ship " means any vessel used for the carriage of goods by sea :

(*e*) " Carriage of goods " covers the period from the time when the goods are loaded on to the time when they are discharged from the ship.

ARTICLE II.

RISKS.

Subject to the provisions of Article VI, under every contract of carriage of goods by sea the carrier, in relation to the loading, handling, stowage, carriage custody, care and discharge of such goods shall be subject to the responsibilities and liabilities and entitled to the rights and immunities hereinafter set forth.

ARTICLE III.

RESPONSIBILITIES AND LIABILITIES.

1. The carrier shall be bound, before and at the beginning of the voyage, to exercise due diligence to—

(*a*) Make the ship seaworthy :

(*b*) Properly man, equip, and supply the ship :

(*c*) Make the holds, refrigerating and cool chambers, and all other parts of the ship in which goods are carried, fit and safe for their reception, carriage and preservation.

2. Subject to the provisions of Article IV, the carrier shall properly and carefully load, handle, stow, carry, keep, care for and discharge the goods carried.

3. After receiving the goods into his charge, the carrier, or the master or agent of the carrier, shall, on demand of the shipper, issue to the shipper a bill of lading showing among other things—

(*a*) The leading marks necessary for identification of the goods as the same are furnished in writing by the shipper before the loading of such goods starts, provided such marks are stamped or otherwise shown clearly upon the goods if uncovered, or on the cases or coverings in which such goods are contained, in such a manner as should ordinarily remain legible until the end of the voyage.

(*b*) Either the number of packages or pieces, or the quantity, or weight, as the case may be, as furnished in writing by the shipper.

(*c*) The apparent order and condition of the goods.

Provided that no carrier, master or agent of the carrier, shall be bound to state or show in the bill of lading any marks, number, quantity, or weight which he has reasonable ground for suspecting not accurately to represent the goods actually received, or which he has had no reasonable means of checking.

4. Such a bill of lading shall be *prima facie* evidence of the receipt by the carrier of the goods as therein described in accordance with paragraph 3 (*a*), (*b*) and (*c*).

5. The shipper shall be deemed to have guaranteed to the carrier the accuracy at the time of shipment of the marks, number, quantity and weight as furnished by him, and the shipper shall indemnify the carrier against all loss, damages, and expenses arising or resulting from inaccuracies in such particulars. The right of the carrier to such indemnity shall in no way limit his responsibility and liability under the contract of carriage to any person other than the shipper.

6. Unless notice of loss or damage and the general nature of such loss or damage be given in writing to the carrier or his agent at the port of discharge before or at the time of the remo-

val of the goods into the custody of the person entitled to delivery thereof under the contract of carriage or, if the loss or damage be not apparent, within three days, such removal shall be *prima facie* evidence of the delivery by the carrier of the goods as described in the bill of lading.

The notice in writing need not be given if the state of the goods has at the time of their receipt been the subject of joint survey or inspection.

In any event the carrier and the ship shall be discharged from all liability in respect of loss or damage unless suit is brought within one year after delivery of the goods or the date when the goods should have been delivered.

In the case of any actual or apprehended loss or damage the carrier and the receiver shall give all reasonable facilities to each other for inspecting and tallying the goods.

7. After the goods are loaded the bill of lading to be issued by the carrier, master or agent of the carrier, to the shipper shall, if the shipper so demands, be, a "shipped" bill of lading, provided that if the shipper shall have previously taken up any documents of title to such goods, he shall surrender the same as against the issue of the "shipped" bill of lading, but at the option of the carrier such document of title may be noted, at the port of shipment by the carrier, master, or agent with the name or names of the ship or ships upon which the goods have been shipped and the date or dates of shipment, and when so noted the same shall for the purpose of this Article be deemed to constitute a "shipped" bill of lading.

8. Any clause, convenant or agreement in a contract of carriage relieving the carrier or the ship from liability for loss or damage to or in connection with goods arising from negligence fault or failure in the duties and obligations provided in this Article or lessening such liability otherwise than as provided in these Rules, shall be null and void and of no effect.

A benefit of insurance or similar clause shall be deemed, to be a clause relieving the carrier from liability.

ARTICLE IV.

RIGHTS AND IMMUNITIES.

1. Neither the carrier nor the ship shall be liable for loss or damage arising or resulting from unseaworthiness unless caused by want of due diligence on the part of the carrier to make the ship seaworthy and to secure that the ship is properly manned, equipped and supplied, and to make the holds, refrigerating and cool chambers and all other parts of the ship in which goods are carried fit and safe for their reception, carriage and preservation in accordance with the provisions of paragraph 1 of Article III.

Whenever loss or damage has resulted from unseaworthiness, the burden of proving the exercise of due diligence shall be on the carrier or other person claiming exemption under this section.

2. Neither the carrier nor the ship shall be responsible for loss or damage arising or resulting from—

(*a*) Act, neglect, or default of the master, mariner, pilot or the servants of the carrier in the navigation or in the management of the ship:

(*b*) Fire, unless caused by the actual fault or privity of the carrier:

(*c*) Perils, dangers and accidents of the sea or other navigable waters:

(*d*) Act of God:

(*e*) Act of war:

(*f*) Act of public enemies:

(*g*) Arrest or restraint of princes, rulers or people, or seizure under legal process:

(*h*) Quarantine restrictions:

(*i*) Act or omission of the shipper or owner of the goods, his agent or representative:

(*j*) Strikes or lock-outs or stoppage or restraint of labour from whatever cause whether partial or general:

(*k*) Riots and civil commotions:

(*l*) Saving or attempting to save life or property at sea:

(*m*) Wastage in bulk or weight or any other loss or damage arising from inherent defect, quality or vice of the goods:

(*n*) Insufficiency of packing:

(*o*) Insufficiency or inadequacy of marks:

(*p*) Latent defects not discoverable by due diligence:

(*q*) Any other cause arising without the actual fault or privity of the carrier, or without the fault or neglect of the agents or servants of the carrier, but the burden of proof shall be on the person claiming the benefit of this exception to show that neither the actual fault or privity of the carrier nor the fault or neglect of the agents or servants of the carrier contributed to the loss or damage.

3. The shipper shall not be responsible for loss or damage sustained by the carrier or the ship arising or resulting from any cause without the act, fault or neglect of the shipper, his agents or his servants.

4. Any deviation in saving or attempting to save life or property at sea, or any reasonable deviation shall not be deemed to be an infringement or breach of these Rules or of the contract of carriage, and the carrier shall not be liable for any loss or damage resulting therefrom.

5. Neither the carrier nor the ship shall in any event be or become liable for any loss or damage to or in connection with goods in an amount exceeding 100*l.* per package or unit, or the equivalent of that sum in other currency, unless the nature and value of such goods have been declared by the shipper before shipment and inserted in the bill of lading.

This declaration, if embodied in the bill of lading shall be *prima facie* evidence, but shall not be binding or conclusive on the carrier.

By agreement between the carrier, master or agent of the carrier and the shipper another maximum amount than that mentioned in this paragraph may be fixed, provided that such maximum shall not be less than the figure above named.

Neither the carrier nor the ship shall be responsible in any event for loss or damage to or in connection with goods if the nature or value thereof has been knowingly mis-stated by the shipper in the bill of lading.

6. Goods of an inflammable, explosive or dangerous nature to the shipment whereof the carrier, master or agent of the carrier, has not consented, with knowledge of their nature and character, may at any time before discharge be landed at any place or destroyed or rendered innocuous by the carrier without compensation, and the shipper of such goods shall be liable for all damages and expenses directly or indirectly arising out of or resulting from such shipment.

If any such goods shipped with such knowledge and consent shall become a danger to the ship or cargo, they may in like manner be landed at any place or destroyed or rendered innocuous by the carrier without liability on the part of the carrier except to general average, if any.

ARTICLE V.

SURRENDER OF RIGHTS AND IMMUNITIES, AND INCREASE OF RESPONSIBILITIES AND LIABILITIES.

A carrier shall be at liberty to surrender in whole or in part all or any of his rights and immunities or to increase any of his responsibilities and liabilities under the Rules contained in any of these Articles, provided such surrender or increase shall be embodied in the bill of lading issued to the shipper.

The provisions of these Rules shall not be applicable to charterparties, but if bills of lading are issued in the case of a ship under a charterparty they shall comply with the terms of these Rules. Nothing in these Rules shall be held to prevent the insertion in a bill of lading of any lawful provision regarding general average.

ARTICLE VI.

SPECIAL CONDITIONS.

Notwithstanding the provisions of the preceding Articles a carrier, master or agent of the carrier, and a shipper shall in regard to any particular goods be at liberty to enter into any agreement in any terms as to the responsibility and liability of the carrier for such goods, and as to the rights and immunities of the carrier in respect of such goods, or his obligation as to seaworthiness, so far as this stipulation is not contrary to public policy, or the care or diligence of his servants or agents in regard to the loading, handling, stowage, carriage, custody, care, and discharge of the goods carried by sea, provided that in this case no bill of lading has been or shall be issued and that the terms agreed shall be embodied in a receipt which shall be a non-negotiable document and shall be marked as such.

Any agreement so entered into shall have full legal effect.

Provided that this Article shall not apply to ordinary commercial shipments made in the ordinary course of trade, but only to other shipments where the character or condition of the property to be carried or the circumstances, terms and conditions under which the carriage is to be performed, are such as reasonably to justify a special agreement.

ARTICLE VII.

LIMITATIONS ON THE APPLICATION OF THE RULES.

Nothing herein contained shall prevent a carrier or a shipper from entering into any agreement, stipulation, condition, reservation or exemption as to the responsibility and liability of the carrier or the ship for the loss or damage to or in connection with the custody and care and handling of goods prior to the loading on and subsequent to the discharge from the ship on which the goods are carried by sea.

ARTICLE VIII.

LIMITATION OF LIABILITY.

The provisions of these Rules shall not affect the rights and obligation of the carrier under any statute for the time being in force relating to the limitation of the liability of owners of sea-going vessels.

ARTICLE IX.

The monetary units mentioned in these Rules are to be taken to be gold value.

THE ADMINISTRATION OF PORTS AND SHIPPING.

No. 34-2718 of the 29th September 1924.

From the Officiating Port Officer of Bombay to the Chamber.

I have the honour to forward herewith a copy of Government of India letter No. 186-S (2), dated the 3rd instant, and its accompaniment, and request that you will be so good as to favour me with an opinion on the proposed scheme for the administration and finance of ports and shipping.

A reply may please be sent so as to reach this office not later than the 10th October 1924.

Proposed Scheme for Administration of ports and shipping by the Government of India.

GOVERNMENT OF BOMBAY.

MARINE DEPARTMENT.

Resolution No. 831.

Bombay Castle, 17th September 1924.

Letter from the Government of India, Department of Commerce, No. 186-S (2), dated the 3rd September 1924 :—

" I am directed to address you on the subject of the administration of ports and shipping.

" 2. The list of central subjects in Schedule I to the Devolution Rules includes :—

(1) Shipping and navigation ;
(2) Lighthouses ;
(3) Port quarantine and marine hospitals ;
(4) Ports declared to be major ports.

Other central subjects which are affected by the administration of ports and shipping, are customs, pilgrimages beyond India, and emigration and immigration. As the law now stands, however, the statutory power for the administration of ports and shipping is vested almost entirely in Local Governments. In other words the law is not in accordance with the Devolution Rules.

" 3. The first question for consideration is whether the administration of ports and shipping should continue to be central or should be provincialised. As at present advised the Government of India consider that the control over subjects which are of national or international concern, should be vested in the Central Government. Ports and shipping are clearly in this category for the following reasons :—

(1) The major ports are integral parts of the Indian system of communications, and could no more be provincialised than the main lines of railway could be. Transport efficiency also requires that ports and railways should be under the control of the same final authority, which would be able to co-ordinate administration and overcome conflict of interest in handling traffic.

(2) It is essential for Indian commerce that the law relating to merchant shipping should be administered uniformly and according to international standards. Moreover, Indian shipping is governed to a considerable extent by the English Merchant Shipping Act, parts of which apply to the whole of His Majesty's dominions. It is proper that the Government of India, not the provincial Governments should be responsible for the administration of an Imperial Act. Finally, in sea-borne trade the port is only one end of a journey. The engagement of a lascar or the survey of a loadline is more than a local

obligation. Here again it is proper that the Government of India should be responsible for matters which must inevitably pass far beyond the provincial jurisdiction.

(3) The Government of India have subscribed and will presumably continue to subscribe to international agreements such as the Convention on the International Regime of Maritime Ports, the International Sanitary Convention, the Convention for the Safety of Life at Sea, and so on. They cannot avoid administrative responsibility for the observance of such conventions, to which they are signatories.

"4. Assuming, therefore, that the administration of ports and shipping will continue to be central, it has next to be considered whether these subjects should be administered direct or, as at present, through the agency of the Local Governments. Experience of agency administration has not been altogether satisfactory.

"In the first place, from a purely technical point of view the effect has been that the ports have been administered by individual Port Officers as separate units. The Local Government has no technical adviser but the Port Officer himself, and the Government of India are dependent on the advice of the Local Government. There is no possibility of the efficiency, uniformity and discipline which would be obtained by the expert inspection and control of a central supervisory staff.

"5. Secondly, it is believed that the agency relationship is satisfactory to neither party. The Government of India can well understand that it is irksome to Local Governments to be called upon to administer an important and difficult subject with only such funds and staff as they are able to obtain from the Government of India. On the other hand, the Government of India sometimes have to make demands on the Legislature for expenditure which for lack of full information they find it difficult to justify.

"6. To sum up, it seems clear, on the one hand, that the administration of ports and shipping should continue to be central, and should not be provincialised. On the other hand, it is difficult under the agency system either for the Local

Government or for the Government of India satisfactorily to discharge their responsibilities. It seems to follow, therefore, that ports and shipping should be administered direct as a central subject by the Central Government, and this is the conclusion towards which the Government of India are provisionally inclined. A scheme for the administration and finance of ports and shipping has been prepared on this basis, and is appended to this letter. It will be understood, of course, that the subject contains many technical and local difficulties which cannot be considered in detail in a general scheme. The scheme is now put forward merely as a basis of discussion, and it should clearly be understood that the Government of India reserved their opinion on many points of detail in the scheme.

"7. It is considered that the question would be most expeditiously and satisfactorily discussed at a conference, at which Local Governments and other parties interested would be represented. It is proposed to hold such a conference during the first half of November at Delhi, and I am to express the hope that the Government of Bombay will be willing to send a representative. It is also intended to invite representative of the Port Trusts of major ports and the principal Port Officers.

"8. Meanwhile, I am to ask that the Government of Bombay if there is no objection, will be good enough to obtain the opinions of Port Trusts, shipping and other commercial interests on the general principles of the provisional scheme. It would be convenient, if possible, that such opinions should reach the Government of India not later than the end of October, in order that they may be examined before the proposed conference meets"

Explanatory Notes.

A.—ADMINISTRATION.

Railway Board.

1. The Railway Board is made responsible for the commercial administration and development of major ports, through the Port Trusts, for the following reasons :—

(1) The problems of commercial administration and development are mainly transport problems; con-

struction of railways, bridges, wharves, docks, warehouses, etc.; fixation of rates; handling of traffic; and so on. The Railway Board is the only Department of the Government of India which is technically equipped to deal with such problems, and to examine schemes of development for which the flotation of a loan is to be sanctioned.

(2) The ports may properly be regarded as the marine terminuses of the Indian railway system. It is desirable that there should be co-ordination between the Port Trusts and the Railway administrations leading into the ports in such matters as development and extensions, rates, handling of traffic, etc. This co-ordination can best be effected through the Railway Board.

The Railway Board would exercise the same, or similar, control over Port Trusts as over Company-managed railways. It is understood that the Railway Board would be able to undertake this duty without any considerable change in its organisation.

Liaison with the Commerce Department, which is responsible for the safety of shipping and the general interests of commerce, would be effected through the Hon'ble Member who is in charge of both Departments.

The administration of ports by the Department of Government in charge of railways was recommended by the Acworth Committee, and appears to be the natural extension of a system of State-owned railways. For instance, in the Union of South Africa there is a combined department of Railways and Harbours.

Railway Committee's Report, paragraphs 98 to 100.

Port Trusts.

2. Port Trusts perform two functions, *viz.*,

(1) The administration and development of the property vested in the Port Trust under the various Port Trust Acts;

(2) The conservancy of the port, *i.e.*, the regulation, maintenance and improvement of the navigation of the port and its approaches, under the Indian Ports Act.

Calcutta Port Act, 1890. Bombay Port Trust Act, 1879. Madras Port Trust Act, 1905. Rangoon Port Act, 1905. Karachi Port Trust Act, 1886.

Aden Port Trust Act, 1888. Indian Ports Act, 1908.

The administration of the Port Trust property, including docks, jetties, wharves, warehouses, railways, etc., is divided like the administration of a Railway Company into two main departments, *viz.*,

(*a*) Traffic;

(*b*) Engineering.

Section 7 of the Indian Ports Act provides that " some officer or body of persons " shall be appointed conservator of every port. Where there is a Port Trust, the Port Trust is appointed conservator and carries out its duties through a departmental head, who at some ports is designated Deputy Conservator. The Deputy Conservator's department has the following branches :—

(*a*) The Harbour Master, who directs all movements of shipping within the port;

(*b*) Lights and marks in the port and its approaches;

(*c*) Survey and dredging of the port and its approaches.

It is desirable to maintain this distinction between the management of the Port Trust property, which is a commercial undertaking, and the statutory responsibility for the safe navigation of the port and its approaches. In port administration, there is likely to be a conflict between profits and safety.

The conservancy of the port, like the other activities of the Port Trust, would be under the general control and supervision of the Railway Board, but subject to inspection by the Port Officer and other officers of the proposed Mercantile Marine Department, as representatives of the Commerce Department, which is responsible for safety.

Commerce Department.

3. The Commerce Department is made responsible for the safety of shipping, and generally speaking would perform in India the functions which the Board of Trade performs in the United Kingdom. In particular it would administer the various port, lighthouse and other establishments, which are employed in connection with the safety of shipping and the welfare of masters and seamen and passengers.

Director, Mercantile Marine Department.

4. The Director, Mercantile Marine Department, is the appointment on which the whole scheme hinges. It is proposed that the isolated establishments which are now scattered about India under the various local Governments should be brought together into a single department under an administrative head. The Director should have sea experience, and should be familiar with the work of the Board of Trade and Trinity House. His duties would be as follows :—

(1) To perform the duties which the local Governments now perform as agents of the Government of India ;

(2) To supervise and control the port, lighthouse and other establishments and to provide the expert inspection which is necessary for efficiency, uniformity and discipline ;

(3) To act as technical adviser to the Commerce Department on all matters relating to merchant shipping.

Port Officers.

5. Port Officers are now officers of the Royal Indian Marine on deputation to local Governments, except in Bombay where the Port Officer is the servant of the Port Trust. The office is constantly referred to, and is even defined, in the Indian Ports Act, but there appears to be no statutory provision for the appointment. And their functions differ in different ports. Under the scheme now proposed, the Port Officer will be appointed by, and responsible to, the Commerce Department through the Director, Mercantile Marine Department. He will be the chief executive officer of Government at the port, and all other officers and establishments will be directly subordinate to him. He will also be the local representative of the Commerce Department in all matters relating to merchant shipping. Port Officers will continue to be officers of the Royal Indian Marine on deputation.

Indian Ports Act, Section 3 (5).

Functions of Port Officer and staff.

6. The functions of the Port Officers and the officers subordinate to him are shown in the table. It will be understood that some of these functions may be delegated to the

Port Trust. For instance, the Port Trust may be appointed receivers of wreck within the limits of the port. Again, as conservator of the port, the Port Trust properly maintains the lighting of the port and its approaches. Or again, subject to the general provision in section 3 (*3*) of the Indian Ports Act that a pilot must be authorised by the local Government, the Port Trust is now usually the local pilotage authority. But the delegation of such functions to the Port Trust should be subject to supervision and inspection by the Port Officer, as the representative of the Department of Government which is responsible for the safety of shipping.

(1) *Registration of ships.*

M. S. Act, 1894, Section 91. M. S. Act, 1894, Section 4.

7. Part I of the Merchant Shipping Act, 1894, which deals with registry, applies to the whole of His Majesty's dominions and appoints the Port Officers at Calcutta, Madras and Bombay to be registrars of British ships. The Port Officers at Rangoon, Moulmein, Bassein and Akyab, and the Political Resident at Aden, have also been appointed by local Governments in exercise of their powers under the Act.

Registration of Ships Act, 1841, Sections 2 and 3.

The Indian Registration of Ships Act, 1841, provides for a limited registration of doubtful validity. Calcutta, Madras and Bombay are ports of registry under the Act. The Chief Customs Collector at Rangoon, the Port Officer at Karachi, the Political Resident at Aden and the Port Officers at various minor ports in Madras and Burma have also been authorised by local Government to make registry, in exercise of their powers under the Act.

Bombay Coasting Vessels Act, 1838 Section 1.

The Bombay Coasting Vessels Act, 1838, provides for the registration of local coasting vessels, fishing vessels and harbour craft. It is provided that registry should be made by the "Master-Attendant" at Bombay, and by the Collector of Customs or such other person as may be appointed by the Government of Bombay at other places. The Port Officer has been so appointed at Karachi.

(2) *Shipping offices and Shipping masters.*

Indian M.S. Act, Section 6. M. S. Act, 1894, Section 246.

8. Shipping offices and Shipping masters correspond to the Mercantile Marine offices and Superintendents in the United Kingdom. The business of the Shipping master is to superintend and facilitate the engagement and discharge

of seamen, and he is generally responsible for the welfare of seamen and apprentices. Licences to supply seamen would issue through him. He would also act under the Port Officer as the local authority in relation to distressed seamen. Indian M. S. Act, Section 24.

It is considered desirable that Shipping masters should be officers of the mercantile marine with sea experience rather than officers of the Royal Indian Marine on deputation. Indian M. S. Act, Section 47.

(3) *Survey of ships.*

9. Engineer and ship surveyors are now officers of the Royal Indian Marine on deputation. The Board of Trade have more than once pressed upon us the need for improving our survey organisation. M. S. Act 1894, Section 86. Indian M. S. Act, Sections 129, 223 and 290.

(*1*) by the appointment of additional shipwright surveyors, *i.e.*, who have had practical experience in ship construction;

(*2*) by the establishment of a central office at which surveyors' assignments would be co-ordinated and checked.

The matter is of great importance. As the Board of Trade have pointed out, the survey for load-line is the main guarantee for the seaworthiness of the ordinary cargo ship. At present Indian load-line certificates are not fully recognised by the Board of Trade. The improvement of our survey organisation in the manner indicated may be regarded as a necessary condition of the development of an Indian mercantile marine.

The surveyors also now carry out the survey of inland steam-vessels under the Inland Steam-vessels Act, which is a provincial subject. Our surveyors could continue to do this, if required by the local Government, on payment of the proper fees. Inland Steam-vessels Act, 1917, Section 4.

The certifying officer for native passenger and pilgrim ships is the officer who receive notice of sailing, who issues the A and B certificates, and who has discretion to grant or withhold a certificate. At present he is the Port Officer at Calcutta and Karachi and the Deputy Conservator at Madras. At Bombay, where the Port Officer is a servant of the Port Trust, the certifying officer is the Commissioner of Police. He should be the Port Officer, who would have the necessary survey made by the surveyors subordinate to him. Indian M. S. Act, Sections 151, 157, 160.

Indian M.S. Act, Section 214. M. S. Act, Section 431. The inspection of lights and fog-signals for the prevention of collisions and life-saving appliances would be carried out by the Port Officer's survey staff.

Indian M. S. Act, Section 232. The detaining officer empowered to detain unsafe ships would be the Port Officer.

Indian M. S. Act, Section 243. Wireless Telegraphy Inspectors would be subordinate to the Port Officer, but would be subject to technical inspection by the Wireless Telegraph branch of the Posts and Telegraph Department.

Indian M. S. Act, Section 271. Scientific referees, in appeals to the Court of Survey, would, as at present, be selected by agreement between the Port Officer and the appellant.

(4) *Certificates of competency.*

Indian M. S. Act, Section 45. Indian M. S. Act, Section 290. 10. Examination for certificates of competency for masters, mates, engineers and engine-drivers are now conducted by the Port Officer under the direction of the local Government which is the authority granting certificates. Examinations for surveyors may similarly be held. Under the proposed scheme, the authority granting certificates would be the Commerce Department of the Government of India. With a central department for Mercantile Marine, it should be possible to strengthen the board of examiners and enhance the value of Indian certificates.

Inland Steam-vessels Act, 1917, Section 20. The Port Officer also now holds the examinations for certificates of competency for masters, serangs, engineers and engine-drivers under the Inland Steam-vessels Act. He could continue to do this, if required by the local Government, on payment of suitable fees.

(5) *Shipping casualties.*

Indian M. S. Act, Sections 246 (3) and 247. 11. The Port Officer would be the officer at the port to whom notice of a shipping casualty is given, and who makes any preliminary investigation and report. The report would be made to the Commerce Department, through the Director and also to the local Government, as being the authority responsible for legal proceedings (see below).

Indian M. S. Act, Section 267. Investigations into explosions would be made through the Chief Inspector of Explosives and his staff.

The receiver of wreck would ordinarily be the Port Officer, but might, as in Calcutta, be the Port Trust within the limits of the port.

Indian M. S. Act, Section 273.
Calcutta Port Act, Section 125.

(6) *Pilotage.*

12. The Indian law regarding pilotage is now meagre. The Indian Ports Act merely defines "pilot" as a person for the time being authorised by the local Government to pilot vessels, and makes somewhat vague provision for pilotage fees and a separate pilotage fund. The Calcutta Pilots Act provides only for the trial of pilots for breach of duty. The Burma Act is more complete, but is no longer in force in Rangoon.

Indian Ports Act, Sections 3 (3), 35, and 36.
Calcutta Pilots Act, 1859.
British Burma Pilots Act, 1883.
Rangoon Pilot (Amendment) Act, 1922.

The Bengal Pilot Service is controlled by the local Government through the Port Officer. At Bombay, Madras, Karachi, Rangoon and Aden the right and privilege of maintaining pilots is vested in the Port Trust under the various Port Trust Acts. The Rangoon Port (Amendment) Act provides for a Pilot Board, on which the pilots and the Deputy Conservator of the port are represented. Elsewhere there is no such provision.

Bombay Port Trust Act, Section 72.
Madras Port Trust Act, Section 90.
Karachi Port Trust Act, Section 55.
Rangoon Port Act, Section 28-A
Aden Port Trust Act, Section 25.

A local pilotage authority may be desirable, but the control of the Commerce Department, which is responsible for safety, through the Port Officer should be maintained. More definite legislation on the lines of Part X of the Merchant Shipping Act, 1894, and the amending Pilotage Act, 1913, is required for

(1) The appointment of a local pilotage authority where required;

(2) Regulations regarding the qualifications and examination of pilots, for the grant, renewal, suspension and cancellation of pilotage licences and certificates, and generally for the good government of pilots;

(3) Regulations for pilot boats and pilot flags;

(4) Regulations for compulsory pilotage and pilot signals;

(5) The fixation and recovery of pilotage dues;

(6) Provisions for a separate pilotage fund, and the submission of accounts and other returns;

(7) Offences by pilots and provisions, where necessary, for their trial.

(7) *Lighthouses.*

13. Lighthouses are divided into

(*a*) Port lights, which light the port and its approaches;

(*b*) Coast lights, which are marks for passing trade.

A port light is sometimes also a mark for passing trade.

Indian Ports Act, Section 36 (5) (*b*).

The Indian Ports Act provides for port lights, which are ordinarily maintained by the Port Trust as conservator of the port.

Madrás Coast-lights Act, 1904. Sind Coast-lights Act, 1915. Burma Coast-lights Act, 1879.

There are Coast-lights Acts for Madras, Sind and Burma. Coast-lights are now maintained by the local Governments, usually through the Port Officer of a major port. The Public Works Department and in Bombay the Salt Department also perform certain functions.

Under the proposed scheme, the division into port and coast lights would be maintained. The Commerce Department, acting through the Director of the Mercantile Marine Department, would be the general lighthouse authority. The local lighthouse authorities would be:—

(*a*) For port lights, the Port Trust as conservator of the port, but subject to supervision and inspection by the Port Officer as the representative of the Commerce Department;

(*b*) For coast lights, the Port Officer of the adjoining major port.

In the United Kingdom the Board of Trade is assisted in the administration of lighthouses by an advisory committee, representing shipping interests. The constitution of a similar committee in India should be considered.

(8) *Obstructions in fairways.*

14. The authorities responsible for the removal of obstructions in fairways now are.—

(*a*) Within the limits of the port, the Port Trust as conservator of the port; Indian Ports Act, Sections 10 to 12 and 14.

(*b*) In fairways leading to ports, the local Government. Obstruction in Fairways Act, 1887.

The Port Trust, as conservator of the port, would continue to be responsible within the limits of the port.

In the United Kingdom, where there is no harbour or conservancy authority, the general lighthouse authority is responsible. In India, under the proposed scheme, this would be the Port Officer of the adjoining major port; see paragraph 13 above. M. S. Act, 1894, Section 531.

The same authorities would also be responsible for the marking of wrecks.

(9) *Port Health Officer.*

15. The Port Health Officer is now appointed by the local Government under the Indian Ports Act. But his chief responsibilities are the observance of quarantine regulations and, generally speaking, the duties of the sanitary authority of the port under the International Sanitary Convention. He should, therefore, be appointed by the Department of Education, Health and Lands. He would be under the Director-General, Indian Medical Service, and the Public Health Commissioner for discipline and inspection, but would also be subordinate to the Port Officer as the chief executive officer of the port, in the same way that a Civil Surgeon is subordinate to the Collector or Deputy Commissioner of a district. Indian Ports Act, Section 17.

It has been urged that health measures in connection with shipping are almost valueless without efficient measures on land, and Article 47 of the International Sanitary Convention recommends medical supervision of the population of

the port. In India, however, there is a constitutional difficulty. Quarantine is a central subject, but public health and sanitation are provincial and transferred. On the one hand, it would not be proper for the Government of India to delegate their responsibility for carrying out their international obligations regarding quarantine and the sanitary supervision of ships, crews, passengers and cargoes. On the other hand, it is difficult to encroach on the powers of the local Government beyond the limits permitted by the Devolution Rules, *viz.*, that public health and sanitation should be subject to legislation by the Indian legislature in respect to infectious and contagious diseases. It follows that the authority of the Port Health Officer should not extend beyond the ship, and such shore facilities as are necessary for the discharge of his duties in relation to the ship. It should be the duty of the Port Health Officer to see that no ship comes or goes in contravention of the quarantine regulations, the sanitary provisions of the Indian Merchant Shipping Act and the Indian Emigration Act, and the requirements of the International Sanitary Convention. But the responsibility for sanitation on shore should remain with the local Government.

Devolution Rules, Schedule I, Part-II, item 3.

Indian Ports Act, Section 6 (1) (*p*).

Indian M. S. Act, Sections 91, 188 and 206

Port Health Boards, on which the provincial and Municipal Sanitary authorities would be represented, might perhaps be constituted in order to co-ordinate sanitary measures on the ship and on shore.

Indian Emigration Act, Section 6.

International Sanitary Convention.

The Port Health Officer would also supervise marine hospitals, where these exist.

16. A further difficulty, which has been raised, is the enforcement of quarantine and sanitary regulations in minor ports, which are not administered by the Government of India but by local Governments. It is not contemplated, however, by the International Sanitary Convention that every port should be fully equipped as a sanitary station. Article 46 runs as follows :—

> "It is desirable that the number of ports furnished with an organisation and equipment sufficient for the reception of a ship, whatever its health conditions may be, should be in each country in proportion to the importance of the trade and shipping. Meanwhile, without

prejudice to the right of Governments to make agreement for the establishment of common sanitary stations, every country must provide at least one port on each of its seaboards with the above-mentioned organisation and equipment. Moreover, it is recommended that all large seaports should be so equipped that healthy ships, at any rate, may be subjected, upon their arrival, to the prescribed sanitary measures and may not be sent to another port for this purpose. Every infected or suspected ship which arrives in a port not equipped for its reception may be sent, at its own risk and peril, to one of the ports which is open to ships of the category to which it belongs.

"Governments shall make known what ports are open to arrivals from ports infected with plague, cholera or yellow fever, and in particular those open to infected and suspected ships."

The arrival of such ships, in accordance with this article, could be restricted to major ports. Departure could be similarly restricted in cases where medical inspection is necessary.

It would still be necessary to enforce the submission of returns of infectious diseases from minor ports. This, I think, could be done by legislation by the Indian legislature; see Devolution Rules, Schedule I, Part II, item 3. The Public Health Commissioner, and also the Port Health Officer of an adjoining major port, should have powers of inspection. Power should also be taken to close a port for first entry or final departure of foreign-going ships, and of home-trade ships trading with the Straits Settlements or Ceylon.

(10) *Storm-warnings.*

17. Weather reports and storm-warnings are sent by the Meteorological Department to the Port Officer, who is responsible for hoisting signals and communicating weather information to masters and others.

Coast meteorological stations, where possible, are placed under the Port Officer.

The Okara enquiry showed that the masters of ships at sea are somewhat remiss in sending the weather messages on which the Meteorological Department largely depends for its data. It should be considered whether a statutory obligation should be imposed.

Port-clearance.

Sea Customs Act, Chapter VII.

18. Under Chapter VII of the Sea Customs Act, the officer whose duty it is to grant port-clearance is the Customs-Collector. As such, he is the authority who—

M. S. Acts, *passim.*

(1) enforces compliance with the requirements of the Merchant Shipping Acts;

Indian Ports Act, Section 43. The Coasts-lights Acts. M. S. Acts, *passim.*

(2) enforces payment of port-dues, light-dues, fines, and all other charges or expenses to which the ship or her owner or master is liable.

M. S. Act, 1894, Section 4. M. S. Act, 1894, Section 246 (3). M. S. Act, 1894, Section 251 (3). M. S. Act, 1894, Section 566. M. S. Act, 1894, Section 692 (3). M. S. Act, Section 714. M. S. Act, Section 723.

In some important ports, such as New York and Shanghai, in parts of the British Empire and elsewhere, the Collector of Customs is the chief executive officer of the port. In India, however, the Customs staff has now been transferred from the Commerce Department to the Finance Department. But there must continue to be important administrative functions which the Customs-Collector will be required to perform. In the United Kingdom, the chief officer of customs is the registrar of British ships. With the consent of the Commissioners of Customs, the business of a mercantile marine (or shipping) office may be conducted at the custom house, and any officer of customs may be appointed a superintendent (or shipping master) by the Board of Trade. Again with the consent of the Commissioners of Customs, the Board of Trade may direct that the business of the Register and Record Office of Seamen at any of the outports be conducted at the custom house by some officer of Customs. With the consent of the Treasury, the Board of Trade may appoint any officer of customs to be a receiver of wreck. And as in India, the officer of customs is empowered to refuse port-clearance to any ship which is liable to be detained under the provisions of the Merchant Shipping Act. The authority of the Board of Trade extends even to customs officers overseas. The Board may require any officer of customs abroad to send

returns and reports on any matters relating to British merchant shipping or seamen. And the chief officer of customs in any place in His Majesty's dominions is invested with powers for enforcing compliance with the Merchant Shipping Act.

Similarly in India, the Commerce Department should continue to exercise authority over Customs-Collectors in certain respect, and should be able, with the consent of the Finance Department, to require them to perform certain duties. It would obviously be inappropriate if an appeal from the order of a Customs-Collector refusing port-clearance, say, on the ground that the wireless telegraph installation was defective, lay to the Central Board of Revenue.

Legal proceedings.

19. Legal proceedings and matters relating to shipping enquiries and courts will continue to be a provincial subject. There is no federal court exercising jurisdiction throughout India. The following Courts have been declared to be Colonial Courts of Admiralty in India :—

Indian M. S. Act, Parts VI and VIII. Devolution Rules, Schedule I, Part II, item 17. Colonial Courts of Admiralty (India) Act, 1891.

The High Court at Calcutta ;

The High Court at Madras ;

The High Court at Bombay ;

The High Court at Rangoon ;

The Court of the Resident at Aden ;

The District Court of Karachi.

Magistrates also, who exercise jurisdiction or are required to perform certain duties under the Merchant Shipping and other Acts, must, of course, be subordinate to their local Governments.

The rights of the Government of India should, however, be reserved in two matters :—

Indian M. S. Act, Section 248.

(1) The appointment of a special Court of Investigation into a shipping casualty.

Indian M. S. Act, Section 260.

(2) The suspension and cancellation of certificates of competency. This would be limited to certificates granted by the Government of India (see paragraph 10 above), and would not affect the powers of the Courts.

Port police.

Devolution Rules, Schedule I, Part II, item 32.

20. Port police, like railway police, should continue to be a provincial subject.

Shore sanitation.

21. The division between port and shore sanitation has been discussed in paragraph 15. The local corporation or municipality, which is paid rates by the Port Trust, provides the usual municipal services.

Emigration and immigration.

22. Emigration and immigration are essentially federal matters. It would not be proper for a local Government to decide who should enter or leave India, for the effect of the decision extends beyond the jurisdiction of the local Government. The issue of passports and protection of emigrants are functions which are now performed by local Governments. Constitutional developments may require some other arrangements.

Pilgrims.

23. Responsibility for pilgrims is a question which the Department of Education, Health and Lands is now discussing with local Governments. It is suggested that the proposals regarding port health in paragraph 15 above indicate a suitable division. That is, the local Government would be responsible for the welfare and protection of pilgrims on shore. The Port Officer and the Port Health Officer would only be responsible for their embarkation and disembarkation in accordance with the requirements of the Indian Merchant Shipping Act and the International Sanitary Convention.

Minor Ports.

Devolution Rules, Schedule I. Part II, item 30.

24. Minor ports are a provincial subject under the Devolution Rules, but are governed by the Indian Ports Act, which is an Act of the Indian legislature. There are also local Acts in the four principal maritime provinces.

Bengal Ports Act, 1867.

Bombay Landing and Wharfage Fees Act, 188 2.

The Indian Ports Act provides—

(1) for the conservancy of the port and the safety of shipping within the port;

(2) for a port fund and the levy of port-dues on the tonnage of the ship, the maximum rate for each port being specified in the first Schedule to the Act. Madras Outports Landing and Shipping Fees Act, 1885.

The local Acts in Bombay, Madras and Burma provide for the levy of fees on goods and passengers landed at or shipped from the port. Burma Outports Acts, 1914.

The general administration and finance of minor ports are no longer the concern of the central Government. But the safety of shipping should continue to be subject to legislation by the Indian legislature. This would be in accordance with the Devolution Rules, for shipping and navigation are a central subject, including shipping and navigation in inland waterways in so far as declared to be a central subject by rule made by the Governor-General in Council or by or under legislation by the Indian legislature. Devolution Rules, Schedule I, Part I, items 5 and 6.

Matters relating to the safety of shipping should also be subject to inspection by the Director of the Mercantile Marine Department and the Port Officer of an adjoining major port.

Similarly, matters relating to port health should be subject to inspection by the Public Health Commissioner and the Port Health Officer of an adjoining major port; see paragraph 16 above.

B.—FINANCE.

General principle.

25. The finance for the administration of ports and shipping should be based on two principles :—

(1) The cost of administration should be borne by shipping, *i.e.*, should be covered by receipts from dues, fees, etc.

(2) Individual ships should, so far as possible, only pay for the service or facilities actually enjoyed.

From this it follows that it is necessary to subdivide account heads to a considerable extent, according to the various classes or services or facilities which are rendered, and, where desirable, to maintain separate funds. The consolidated port-due, which has sometimes been suggested,

though superficially attractive, would not be likely to work equitably and is not in accordance with the ordinary practice of port administration.

Port administration.

26. The finance for port administration falls under two heads :—

(1) Administration of Port Trust property. Tolls, dues, rents, rates and charges levied under the Port Trust Acts for the use of the Port Trust property, and for facilities and services provided by the Port Trust.

Port Trust Acts.

These dues are ordinarily levied on goods and passengers, and are paid into the Port Trust account.

(2) Conservancy of the port. Port-dues levied under the Indian Ports Act on ships entering the port for the use of the port.

Indian Ports Act, Section 33 and Schedule I.

These dues are levied on the tonnage of the ship and may be periodical, *i.e.*, payable only once wthin a certain period. Under the provisions of the Indian Ports Act, port-dues are required to be paid into a distinct account, called the port fund account.

Indian Ports Act, Section 36(2)

Where a Port Trust is conservator of the port, it is usual to maintain separate accounts but to adjust balances. In some cases, there is special legal provision for this. This procedure seems correct. On the one hand, it is impossible to separate entirely the budgets for the administration of the Port Trust property and for the conservancy of the port. There must be overlapping. On the other hand, the distribution of revenue and expenditure should be as clear as possible. The port-dues received for the performance of the statutory duty to maintain and improve the navigation of the port and its approaches, should be distinguished from the earnings of the Port Trust property. At the same time, it should be recognised that the distribution is frequently unequal according to local conditions, and lattitude should be allowed in the adjustment of balances. For instance, in Calcutta, where the conservancy of the Hooghly is a heavy charge, in 1922-23 income under the heads "Port" and "Port Approaches"

Calcutta Port Act, Section 123.

Aden Port Trust Act, Section 51.

was about Rs. 16 lakhs and expenditure nearly Rs. 36 lakhs. The deficit was made good from the profits of the administration of Port Trust property: for instance, receipts from jetties were Rs. 34 lakhs and expenditure Rs. 21 lakhs. Similarly, at Karachi Rs. 1·66 lakhs were contributed from general revenue to balance the port fund account. On the other hand, at Aden receipts in the port fund account exceeded expenditure by Rs. 2·19 lakhs, which were transferred to the Port Trust account.

Safety services.

Procedure in the United Kingdom.

27. For the finance of the safety services, it is proposed to follow generally the United Kingdom practice. Until 1898 there was a Mercantile Marine Fund into which all receipts were paid, and on which all expenses were charged. But in 1898 the Mercantile Marine Fund was abolished except for lighting, and was reconstituted as the General Lighthouse Fund, which is administered by the Board of Trade. It was then enacted that all other receipts should be paid into the Exchequer, and all other expenses paid out of moneys provided by Parliament.

M. S. Act, 1894, Part XII.
M. S. (Mercantile Marine Fund) Act, 1898.
M. S. Act, Parts XI and XII.

Pilotage dues in the United Kingdom are ordinarily paid direct to the pilot who earns them. But provision is also made for the pooling of pilotage dues earned by pilots in any district. The pilotage authority is required to maintain a separate pilot fund. Provision is also made for a pilots' benefit fund.

Pilotage Act, 1913, Sections 17 (1) (*g*) (*h*) and 21.

Procedure proposed for India.

(1) *Port Officer's staff.*

28. Following this procedure in India, it is proposed that receipts in respect of the Port Officer's staff should ordinarily be paid into central revenues, and expenses paid from demands on the central legislature. Receipts may be classified under the following heads:

M. S. Act, 1894, Section 62.

(*1*) Registration of ships:

(*2*) Shipping office, including fees for the engagement and discharge of seamen;

Indian M. S. Act, Section 9.

Indian M. S. Act, Sections 131, 137 145 (*d*). 159 and 223.

(*3*) Survey of ships, including certification of load-line;

(*4*) Examinations for certificates of competency.

Indian M. S. Act, Sections 21 (*c*) and 290 (*c*).

Inland Steam-vessels Act, Sections 6 (*a*) and 29 (2) (*c*).

Indian M. S. Act, Sections 154 and 155.

Indian M. S. (Amendment) Bill, Section 10.

Indian M. S. Act, Section 214.

Expenditure is mainly on salaries and office charges. An examination of the provincial accounts for 1921-22 showed that revenue and expenditure roughly balanced, *viz.*, revenue Rs. 3·49 lakhs and expenditure Rs. 3·62 lakhs. These figures include the fees paid for surveys and examinations under the Inland Steam-vessels Act. But as stated above, it is probable that the Port Officer's staff will continue to be employed by local Governments for these purposes. It is also clear that a good deal of inspection and other work for which fees might reasonably be charged, is now done free by the Port Officer's staff: for instance, the issue of A and B certificates for native passenger and pilgrim ships; inspection of wireless telegraphy apparatus, for which provision is being made in the amendment Bill now before the Assembly; inspection of lights and fog-signals; and so on. There are also salvage and sale of unclaimed wreck. Details can only be ascertained by local enquiry. It will be necessary to make legislative provision for the recovery of fees for all services rendered by the Port Officer's staff.

(2) *Pilotage fund.*

Indian Ports Act, Section 36 (4) (5).

Bombay Port Trust Act, Section 47.

Madras Port Trust Act, Section 93.

Rangoon Port (Amendment) Act, 1922, Section 4.

29. The Indian Ports Act excludes receipts and expenses on account of pilotage from the port fund account. The Port Trust Acts for Bombay, Madras and Rangoon contain special provisions for a separate pilotage account; and except in Calcutta, where the Bengal Pilot service is under the local Government, there is a separate pilotage account in the accounts of all Port Trusts. This system should be continued. It is sound and accepted principle of port administration, firstly, that pilotage should pay for itself: secondly that shipping should pay no more than the pilotage actually costs.

There would be, as at present, a separate pilotage fund for each port. Where the right of maintaining pilots is vested in the Port Trust, the fund would be administered by the Port Trust, or as at Rangoon by a specially constituted Pilot

Board. Where the pilots are directly under the Port Officer, the fund would be administered by the Commerce Department, acting through the Director of the Mercantile Marine Department, and assisted perhaps by an advisory Pilot Board.

The fund should be a real separate fund, not merely a *pro forma* account.

Pilotage dues are ordinarily levied according to tonnage and draught.

(3) *Lighthouse fund.*

30. Lighting in India is now financed as follows :—

(*1*) Port lights, from port-dues levied on the tonnage of the ship under the Indian Ports Act and paid into the port fund for the conservancy of the port ; Indian Ports Act, Section 36 (5) (*b*).

(*2*) Coast lights, from coast-light dues, also levied on the tonnage of the ship, under the Coast-lights Acts. There are also a few coast lights, including False Point and Perim, which are not covered by any Act and are maintained out of central revenues. Madras Coast-lights Act, Section 3. Sind Coast lights Act, Section 3. Burma Coast- lights Act, Section 4.

As explained in paragraph 26, the port fund is administered by the conservator of the port, that is, in major ports by the Port Trust.

Coast-light dues, except in Madras, are paid into central revenues, and expenses are paid from demands on the central legislature. Local Governments maintain *pro forma* accounts, which have not always been satisfactory. In Madras, however, the coast lights have been administered by the local Government as a separate fund through the Port Officer of Madras. The Madras lights are self-supporting and are generally admitted to be the most efficient in India.

31. Under the scheme now proposed, port lights will continue to be a charge on the port fund. For coast lights it is proposed to follow the United Kingdom procedure and form a general lighthouse fund for the whole of India, which would be administered by the Commerce Department, acting

through the Director of the Mercantile Marine Department, and assisted perhaps by an advisory Committee. The advantages of a separate fund are :—

(*1*) Administration, as shown in Madras, is more active and efficient.

(*2*) Lights are paid for in full by the shipping which uses them. On the other hand, shipping gets the full services for which it pays.

M. S. Act, 1894, Sections 662, 663.

(*3*) A separate fund and the dues payable thereto can be mortgaged, as in the United Kingdom, for capital expenditure. Fresh construction and other improvements, which shipping requires and for which shipping is willing to pay, are not dependent on the exigencies of Government finance or a vote of the Assembly.

It is anomalous that dues for the maintenance of port lights should be credited to a separate fund, but coast-light dues to central revenues. It is as important, or more important, that the administration of coast lights should be unhampered.

A single central fund is preferable to a number of local funds for the following reasons :—

(*1*) Shipping does not move in provincial compartments. Passing ships may not touch at any port in the province whose lights they use. Administratively it is not convenient that the light dues for Madras lighthouses should be collected in Bombay, or for Burma lighthouses in Calcutta.

(*2*) Efficiency and economy in lighthouse administration depend on highly skilled inspection and co-ordination of experiments, which frequently lead to large savings in methods of lighting. A central fund can bear the cost of inspection and experiment, but a number of small local funds cannot.

(*3*) A central fund can meet the cost of fresh construction, which may be in the general interests of shipping but beyond the means of a provincial fund.

(4) The supervision of a single central fund is simple and more effective than the supervision of a number of local funds.

(5) The formation of a single central fund would make it possible to abandon the toll system of separate payments for each lighthouse or group of lighthouses which a ship passes, and adopt the simpler system which was introduced in the United Kingdom in 1898, namely, payment by voyages or periodical payment.

M. S. (Mercantile Marine Fund) Act, 1898, Section 5.

32. In the United Kingdom light dues are now levied on the following basis :—

M. S. (Mercantile Marine Fund) Act, 1898, Schedule II.

A fixed rate per ton per voyage, distinguishing—

(a) Sailing ships and steamers ;

(b) Home trade and foreign-going ships ;

and subject to the following limits :—

(i) For a home trade ship, for not more than 10 voyages in any year ;

(ii) For a foreign-going ship, for not more than 6 voyages in any year.

The voyage of a home trade ship is reckoned from port to port, but it is not required to pay dues for more than 3 voyages in one month.

The voyage of a foreign-going ship is reckoned from the first port of lading in the United Kindgom when trading outwards, and to the last port of discharge in the United Kingdom when trading inwards.

There is already in force in India, for the Sind coast-lights, an even simpler method, namely, a flat rate per ton for every ship arriving at or clearing out of any port in Sind, subject to a periodical limit of not more than one payment in 30 days.

Sind Coast lights Act, 1915, Section 3.

The precise adaptation which would be most suitable to Indian conditions, is a matter for discussion with the interests concerned.

33. Payments from the general lighthouse fund to the local lighthouse authorities would be sanctioned by the Commerce Department, just as in the United Kingdom payments to Trinity House, the Commissioners of Northern Lighthouses and the Commissioners of Irish lights are sanctioned by the Board of Trade.

M. S. Act, 1894, Part XI. Report of the Royal Commission on lighthouse administration — paragraphs 16 and following.

Payments from the general lighthouse fund would ordinarily be for the maintenance of coast lights only. But grants might be made to conservators of ports in respect of port lights which are also marks for passing trade.

(4) *Port health fund.*

Indian Ports Act, Section 49. Indian Ports Act, Section 36 (5) (*d*). Indian Ports Act, Section 50.

34. The Indian Ports Act provides for the levy of hospital port-dues on the tonnage of vessels entering the port. Receipt may be supplemented by a contribution from the port fund, and are administered as a separate fund. The fund may be applied—

(1) to the support of any public hospital suitable for the relief of seamen requiring medical aid;

(2) for providing sanitary superintendence and medical aid for the shipping in the port and for the seamen belonging to the vessels therein, whether ashore or afloat.

The existence of this fund ensures that the Port Health Officer has a regular income for expenditure on medical relief and sanitation, and that the dues levied on shipping are expended on the objects for which they are intended.

All receipts under the head Port Health, including fees for medical inspection, quarantine and such sanitary measures as deratisation, should be credited to this fund. The fund should be administered by the Department of Education, Health and Lands, through the Director-General, Indian Medical Service, and assisted perhaps by Port health Boards. It is for consideration whether there should be a local fund for each port, or a general fund for the whole of India.

Storm-warnings.

35. The cost of issuing weather reports and storm-warnings is borne on the budget of the Meteorological Department,

and no special dues are levied on shipping. The Meteorological Department is maintained for the benefit of the community as a whole, and there is no sufficient reason to levy a special charge on any particular section. Nor would it be proper to require weather messages from ships at sea, and at the same time to demand payment for the storm-warnings which are largely based on such messages. There should be reciprocity.

Customs-collectors.

36. No special charge is levied on shipping for the administrative work which is done by Customs-collectors, more especially in respect of port-clearance. In the United Kingdom also, all expenses incurred by the Commissioners of Customs in carrying into effect the provisions of the Merchant Shipping Act are considered as expenses having reference to the revenues of customs. M. S. Act, 1894, Section

Legal proceedings.

37. Legal proceedings, etc., should be covered by court fees, but are in any case a provincial subject. Devolution Rules, Schedule I, Part II, item 17.

Port police.

38. Police is also a provincial subject. But it may be regarded as reasonable in some cases that Port Trusts should contribute to the cost of port police, just as railways may be required to contribute to the cost of railway police. Devolution Rules, Schedule I, Part II, item 32.

At Calcutta, there are now special provisions of the Calcutta Port Act for the payment of the port police force by the Port Trust. Calcutta Port Act, Sections 133, 134.

Under the Bengal Ports Act, the local Government can order that the expense of maintaining the police force in any port which may be within or abutting upon any municipal town, should be borne either on the port fund or by special police port dues levied on any ship lying in the port. Bengal Ports Act, 1867, Sections 8 and following.

In Madras, there is a local Act to provide for the maintenance of a special police force in the ports of the Presidency for the security of the traffic between the shore and shipping. The cost of maintenance is levied on the owners of shore boats at a fixed rate per trip. Madras Port Police Act, 1881.

Devolution Rules, Schedule I, Part II, item 32.

It is desirable that there should be some limit on the power of local Governments to levy such charges on shipping, at any rate in major ports. It is suggested that, as in the case of railway police, the powers of the local Government should be subject to such conditions as regards contributions to cost of maintenance as the Governor-General in Council may determine.

Shore sanitation.

Calcutta Port Act, Section 59. Bombay Port Trust Act, Section 36.

39. The cost of shore sanitation is covered by rates paid by the Port Trust to the local corporation or municipality, sometimes on a special assessment and subject to the decision of the local Government.

Karachi Port Trust Act, Section 28-A. Indian Railways Act, Section 135.

Here again it is desirable that there should be some limit on the power of the local authority to levy taxation on the port. As in the case of railways, the Governor-General in Council should have power to determine what is fair and reasonable.

Madras Port Trust Act, Section 34.

In Madras the Port Trust is exempt from municipal taxation.

Emigration and immigration.

40. Payment for agency services in connection with emigration and immigration, passports and pilgrims is a matter for arrangement between the local Government and the Departments of the Government of India concerned.

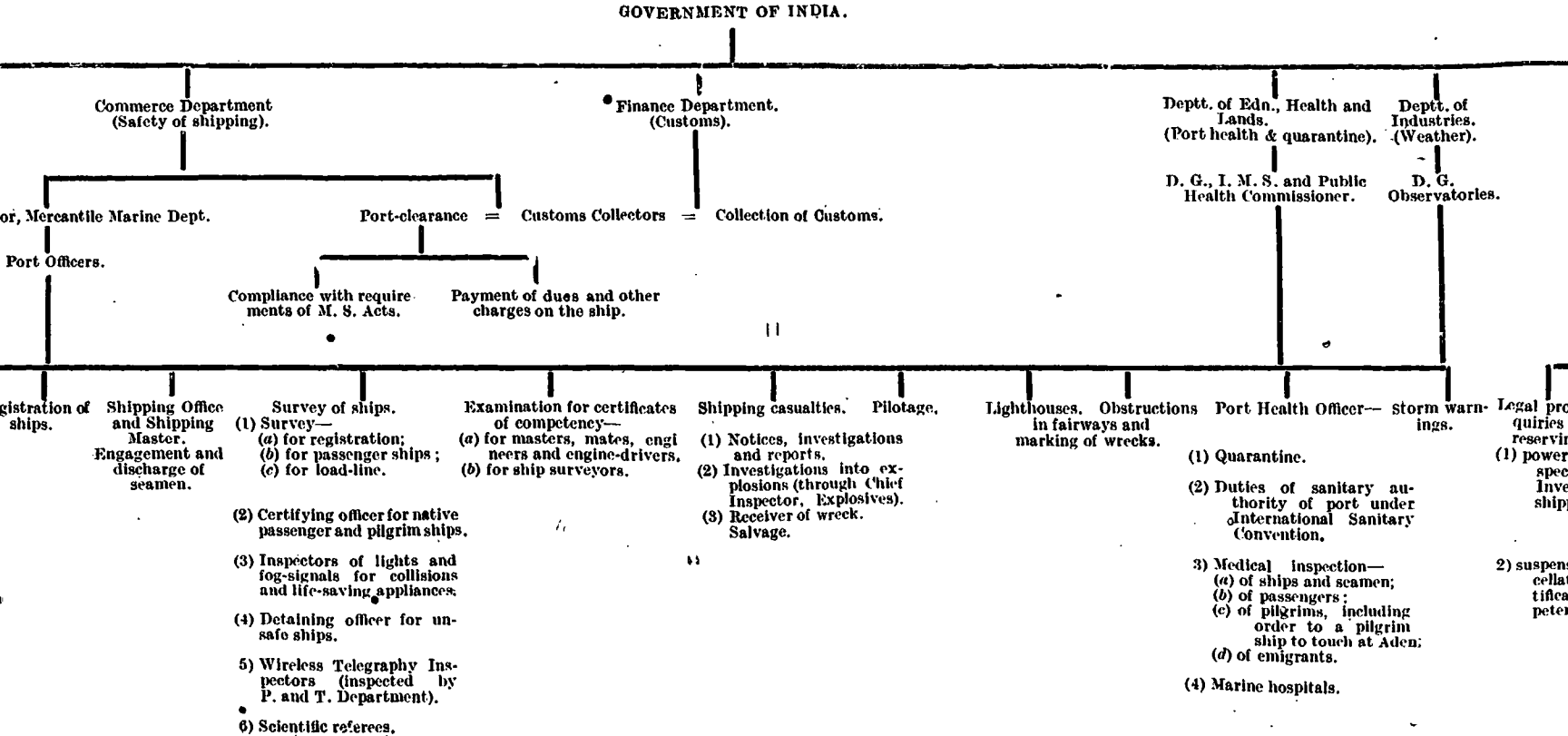
Minor ports.

Indian Ports Act, Section 33.

41. Minor ports, where there is no Port Trust, are financed by port-dues levied under the Indian Ports Act, and sometimes also by the levy of fees on goods and passengers. See paragraph 24 above.

Devolution Rules, Schedule I, Part II, item 30.

The finance of minor ports is now a provincial concern, except in so far as the Government of India may be required to take over the liabilities of any port which in the future may be declared to be a major port. It does not seem desirable to assert any formal control over the finance of minor ports on account of this contingent liability. The remedy is to refuse to declare any port to be a major port, if its finances are unsound.


GOVERNMENT OF INDIA.
Commerce Department (Safety of shipping).
Finance Department. (Customs).
Deptt. of Edn., Health and Lands. (Port health & quarantine).
Deptt. of Industries. (Weather).
or, Mercantile Marine Dept.
Port Officers.
Port-clearance = Customs Collectors = Collection of Customs.
D. G., I. M. S. and Public Health Commissioner.
D. G. Observatories.
Compliance with requirements of M. S. Acts.
Payment of dues and other charges on the ship.
gistration of ships.
Shipping Office and Shipping Master. Engagement and discharge of seamen.
Survey of ships.
(1) Survey—
(a) for registration;
(b) for passenger ships;
(c) for load-line.
(2) Certifying officer for native passenger and pilgrim ships.
(3) Inspectors of lights and fog-signals for collisions and life-saving appliances.
(4) Detaining officer for unsafe ships.
5) Wireless Telegraphy Inspectors (inspected by P. and T. Department).
6) Scientific referees.
Examination for certificates of competency—
(a) for masters, mates, engineers and engine-drivers.
(b) for ship surveyors.
Shipping casualties.
(1) Notices, investigations and reports.
(2) Investigations into explosions (through Chief Inspector, Explosives).
(3) Receiver of wreck. Salvage.
Pilotage.
Lighthouses. Obstructions in fairways and marking of wrecks.
Port Health Officer—
(1) Quarantine.
(2) Duties of sanitary authority of port under International Sanitary Convention.
3) Medical inspection—
(a) of ships and seamen;
(b) of passengers;
(c) of pilgrims, including order to a pilgrim ship to touch at Aden;
(d) of emigrants.
(4) Marine hospitals.
storm warnings.
Legal pro
quiries
reservir
(1) power
spec
Inve
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2) suspens
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No. 2317-759 of the 30th September 1924.

From the Chamber to the Officiating Port Officer, Bombay.

I am directed to acknowledge the receipt of your letter, No. 34-2,871, dated 29th September 1924, and its accompaniments, and to say that the same shall be laid before the Committee of the Chamber for their consideration at an early date. I am to add that the Committee note that a reply is requested by the 10th October 1924, and to say that although they will deal with the matter as expeditiously as possible they do not anticipate being in a position to forward their considered opinion on the proposed scheme before the end of the month in question.

No. 831--M., of the 23rd October 1924.

From the Government of Bombay, Marine Department, to the Chamber.

I am directed by the Governor in Council to request that you will kindly communicate to Government direct the views of the Chamber on the proposed scheme of the Government of India for the administration of Ports and shipping regarding which the Port Officer, Bombay, has addressed to you.

No. 2607-259 of the 6th November 1924.

From the Chamber to the Officiating Port Officer, Bombay.

I am directed to acknowledge the receipt of your letter, No. 34-2718, dated 29th September 1924, forwarding a copy of a letter, No. 186-S (2), from the Government of India, Department of Commerce, and its accompaniments, on the subject of the future administration of ports and shipping and requesting an expression of the Chamber's views on the provisional scheme framed by the Government of India.

2. The main points for consideration, so far as the question of policy is concerned, are set forth in paragraphs 3 and 4 of the Government of India's letter, namely :—

"(*a*) whether having regard to the fact that the statutory power for the administration of ports and shipping is vested almost entirely in local Governments, although under the Devolution rules major ports and shipping are central subjects, it is desirable that the administration of ports and shipping should continue to be a central subject or whether it should be provincialised, and,

." (*b*) whether in the former event the necessary supervision and control should be exercised by a department of the Government of India direct, or, as at present, through the agency of the local Governments."

3. Many of the reasons which have led the Government of India to the provisional opinion that the administration of ports and shipping should continue to be central and under the direct control of the central Government are set forth in their letter and in endorsing, subject to the conditions noted below, the view that as a matter both of principle and expediency the resumption of such direct control by the Government of India is desirable my Committee do not consider that it is necessary to traverse the same ground. Nor do they feel that it is incumbent upon them to discuss the detailed scheme for the future administration and finance of ports and shipping which has been prepared on that basis.

4. Having arrived at the above conclusion, however, in the light of their practical experience of the several activities of the Bombay Port Trust my Committee desire to invite attention to one aspect of the problem which does not appear to have received the consideration which, even at this preliminary stage of the negotiations, its importance deserves, namely, the position of the Port Trusts vis-a-vis the particular department of the Government of India which may ultimately be entrusted with their administration and more particularly, the proposed relation between the Finance Department and the latter body. Arising out of the above but, in the opinion of my Committee, subordinate to it from the point of view of the success in practice of any new system of administration, is the question of selection of the most suitable agency for the exercise of the the necessary financial and administrative control.

5. Taking the above points in the order of their importance I am to say that my Committee hold very strongly the view that the essential condition precedent to the resumption of direct control by the Central Government must be the delegation by the Finance Department to the controlling authority of very wide powers in the matter of both the ordinary Budget and the financing of schemes of development and the subsequent concession to the port authorities of a proportionately large measure of financial autonomy, not only as between the two latter bodies but also between

the Trustees and the executive of the Port Trusts themselves. The exact nature of these powers will naturally be a matter of arrangement but my Committee desire to emphasize the necessity of making the particular circumstances and requirements of each individual port the criterion and not allowing the desire for uniformity to override more important considerations of that nature. My Committee consider that any further degree of interference with the Trustees and the executive of the Port Trusts than exists at present would be detrimental to the interests of the ports and they would press for the utmost latitude in the immediate control and working of the various administrations. Their remarks in this connection apply with equal force to suggestions similar to the one advanced in paragraph 3 (1) of the Government of India's letter where one of the advantages of central control is alleged to be the removal of any conflict of interest between the railways and ports in the handling of traffic. Apart from the fact that such a statement appears to presage interference with the detailed administration of the port to an extent which is likely to militate seriously against the success of the proposed system my Committee consider that it is exactly the competition between the ports and the railways, and between the ports themselves, which makes for efficiency and economy in administration.

6. My Committee observe that according to the notes on the scheme appended to the Government of India's letter it is provisionally suggested that the Railway Board should be made responsible for the commercial administration and development of major ports, through the existing bodies, and that such control should be exercised in a similar manner to that in which it is at present found in the case of company-managed railways. At the same time it is proposed that the Commerce Department should fulfil the same functions in respect of shipping which the Board of Trade performs in the United Kingdom, the connecting link between the two spheres of activity being the Member of the Executive Council in charge of both departments.

7. It is unfortunate that more space has not been devoted in the explanatory notes in this connection to the recent reorganisation of the Railway Board on the lines of the Acworth Committee's report as a satisfactory explanation of the changes, not only as regards the constitution of the Board but

also its policy and, more particularly, its relations with the Finance Department, might have gone far to remove many of the objections which have been raised against the proposals in that regard. The only information available to my Committee is contained in the Explanatory Memorandum of the Railway Budget for 1924-25, praragraph 35, and although they understand that effect has now been given to the scheme of reorganisation outlined therein the Memorandum affords little, if any, indication of a radical change of policy in respect of the delegation of financial powers to the railway administrations which must be, I am to reiterate, the main consideration in the determination of the authority responsible for the administration of ports. In such circumstances it is clearly impossible for my Committee to express any definite opinion on the latter point for their experience of the Railway Board's previous work in that connection, endorsed as it is by the Acworth Committee's condemnation alike of both policy and methods, renders it imposible for them to agree in any circumstances with any proposal to transfer at present the nominal control exercised by the local Government to such a body, particularly in view of the fact that it is expressly stated that "it is understood that the Railway Board would be able to undertake the duty without any considerable change in its organisation" and, presumably, policy. On the other hand there are obvious reasons why the Railway Board, reconstituted in accordance with both the letter and the spirit of the Acworth Committee's recommendations, and at the same time shorn of the harassing and inquisitorial tendencies which it has too freely displayed in the past, and accorded a wide degree of financial freedom, might be a suitable medium for the exercise of the necessary control, as the execution of its ordinary work necessitates the consideration of commercial problems and schemes of development and expansion upon a scale which must obviously be outside the scope of the activities or experience of any other commercial departments of the Government of India. While regretting their inability for the foregoing reasons, to express a definite opinion upon an aspect of the question which is, they realise, second only in importance to that of the delegation of powers and the avoidance of interference in detailed administration, my Committee desire me to express the hope that the Bombay Government's representatives at the Conference will take the opportunity of representing to the Government of

India the extreme desirability of making a further reference to commercial bodies on the subject and at the same time forwarding, in particular, detailed and definite information on the several points raised in this paragraph.

8. In conclusion I am to state that my Committee, in supporting the suggestion that the administration of ports and shipping be re-assumed by the Central Government, are influenced mainly by the considerations mentioned in paragraphs 3 (2) and (3) of the Government of India's letter in connection with the observance of international standards and conventions and the negotiations arising therefrom. They realise and appreciate the close and cordial nature of the relations which have existed over a long period of years between the Bombay Port Trust and the provincial Government and have contributed so largely towards the harmonious working and success of the present system and they would deprecate the imposition of any control which would in any way interfere with the liberty of action which the Bombay Port Trust has hitherto enjoyed in that respect.

PROPOSED REVISION OF THE SEASONAL LOAD LINE REGULATIONS.

No. 6550 of the 29th November 1923.

From the Government of India, Department of Commerce, Delhi, to the Chamber.

The Court of Investigation appointed by the Government of Bengal under Section 248 of the Indian Merchant Shipping Act, to enquire into the circumstances attending the loss of the *S. S. Okara*, recommended that the rules relating to the period for Indian Summer should be re-considered, and the protected period made to cover the whole of May and November. The Government of India are considering what action should be taken on this recommendation, and I am to invite the views of the Bombay Chamber of Commerce.

2. The recommendation followed from the finding of the Court on the second question which was referred to it, *viz.* :—

> "Was the vessel properly loaded in accordacne with the existing rules regarding freeboard etc.? Was she overloaded and, if so, to what extent ?"

The Court summarised its finding on this question as follows:—

> "The answer to question two is also in the affirmative if 'overload' is taken to refer to rules regarding freeboard, etc. If it is taken in a larger sense, this involves a much wider question, for which we have not sufficient materials to afford a proper answer. We can say that the *Okara* was overloaded in the sense that had she been more lightly loaded she would have probably weathered the storm she met."

3. The periods for the purpose of the Statutory Rules regarding the loading of vessels in the Bay of Bengal now are:—

Summer.—From the 26th May to 14th November.

Indian Summer.—From the 15th November to the 25th May. During the "Summer" period the maximum load-line is the centre of the disc. During the "Indian Summer" period an additional load is permissible, which in the case of the Okara was $5\frac{1}{4}$ inches above the centre of the disc. The months during which cyclones are most frequent in the Bay of Bengal are May, October and November.

4. The finding and recommendation of the Court, when read together, might be taken to suggest that the extension of the Summer period so as to cover the whole of May and November would be an adequate protection against cyclones. Clearly, however, it would be incorrect to regard the Summer period as a "protected period" against cyclones. As the Court has pointed out in another place, if the loadline is to be fixed so as to be safe against cyclones, the freeboard ought to be increased by about two or three feet. The Court rightly says that the Statutory loadline is necessarily a compromise between two conflicting interest, the interests of safety and the interests of commerce. It has now to be considered whether the interests of safety require that the Statutory Rules should be modified for the cyclonic period, and if so to what extent.

5. Another factor which may be of vital importance in cyclonic weather, is speed. Many of the witnesses examined by the Court stated that, in their opinion, a vessel loaded as the Okara was and having her speed, would be unlikely to weather a storm such as that in which she foundered. It is

for consideration, therefore, whether the speed of a vessel should also be taken into account in fixing the loading for the cyclonic period.

6. To sum up, the questions on which the opinion of the Bombay Chamber of Commerce is invited, are :—

(1) Should the Statutory Rules regarding the loading of vessels be modified so as to provide for the cyclonic period, *i.e.*, May, October and November, in the Bay of Bengal ?

(2) If so, what form should such modification take ?

No. 160/71 of the 24th January 1924.

From the Chamber to the Government of India, Department of Commerce, Delhi.

I am directed to acknowledge the receipt of your letter No. 6550, dated the 29th November 1923, in which the opinion of my Committee is invited on the question whether the Statutory Rules regarding the loading of vessels should be modified in accordance with the finding of the Court of Investigation appointed to enquire into the circumstances attending the loss of the S. S. "*Okara*" and, if so, as to what form such modification should take.

2. In reply I am to state that my Committee have carefully considered the recommendation of the Court of Investigation in the foregoing connection, namely that the "Summer" period as defined in the Statutory Rules regarding the loading of vessels in the Bay of Bengal should be extended to cover the whole of the month of May and November and my Committee have also noted the Government of India's suggestion that the present is a suitable opportunity to consider whether the interests of safety require that the Statutory Rules should also be modified in other respects for the cyclonic period and in particular whether the speed of a vessel should be taken into account when fixing the loadline for that period.

3. The Rules under reference, my Committee understand were last revised in 1906 since which date it may be assumed

that countless vessels have crossed the Bay of Bengal from all points and at all seasons of the year and that the only loss that has been sustained is the one mentioned in your letter. In the circumstances my Committee are of opinion that it may reasonably be inferred that the provisions of the existing Rules relating to the safety of life and property have been and are adequate and after due consideration they are not disposed to recommend any alteration. Moreover I am to point out that cyclones of equal severity to those experienced in Indian waters arise also in other parts of the world, *e.g.*, the typhoons and hurricanes prevalent in Far Eastern and Western Indian and Central American waters respectively, and that, although the loss of vessels has not infrequently been occasioned thereby the Board of Trade have not thought fit to make any alteration in the Statutory Rules applicable to vessels trading in those waters. The extent to which all vessels are now equipped with wireless apparatus and consequently able both to summon assistance in need and to receive early intimation from weather reports of impending storms, coupled with the universal increase in the speed attained, provide, my Committee consider, additional arguments against any alterations in the existing Rules.

4. In conclusion I am, however, to state that my Committee cannot accept with equanimity the statement in paragraph 4 of your letter that—"The Court rightly says that the statutory loadline is necessarily a compromise between two conflicting interests, the interests of safety and the interests of commerce." The exact interpretation of this sentence in the Court's finding is a little obscure and my Committee prefer to assume that the wording of this dictum in the Court's finding is somewhat loose. There can be no deliberate compromise affecting the safety of a ship. Loadlines are fixed by the Board of Trade under rigid rules drawn up by experts and are based on conclusions derived from many years of experience of weather conditions at certain seasons of the year all over the world. My Committee feel confident that the Government of India will not endorse an axiom imputing to the Board of Trade the intention of effecting a deliberate compromise between safety and the interests of commerce.

AWARDS OF ARBITRATORS AND UMPIRES APPOINTED BY THE CHAMBER.

Circular dated the 23rd October 1924.

To all Arbitrators and Umpires appointed by the Bombay Chamber of Commerce.

The notes printed below have been compiled with a view to assist arbitrators and umpires when drawing up their awards. Arbitration has become an accepted and a popular mode of settling commercial disputes and the general outlines of the procedure of an arbitration and the drafting of an award are well known. Awards, however, have to be drawn up in conformity with the Indian Arbitration Act, they have to be stamped in accordance with the Indian Stamp Act and they are sometimes filed in Court and made the basis of a suit, and it is thought that attention to the recommendations contained in these notes may perhaps assist an arbitrator or an umpire in meeting the requirements of the law and in avoiding those technical errors that often delay the conclusion of the dispute and sometimes lead to unnecessary litigation.

NOTES ON THE DRAFTING OF AWARDS.

It is first advisable to remove an ambiguity in the use of the term "Award." "Award" is used sometimes to denote the whole of what the arbitrator writes out on the award form and at other times to refer to what the arbitrator awards, *i.e.*, his decree as to what shall happen in regard to the dispute. The latter is the essential part of the award and in these notes it will be called the "award proper."

The parts of an award, other than the award proper, may be divided into (*a*) the preamble and (*b*) the finding, and the major portion of these notes consist of recommendations as to what should be included and how it should be included under the three headings—(*a*) the preamble; (*b*) the finding; and (*c*) the award proper.

These notes refer specifically to a typical arbitration in connection with the alleged inferiority of some goods delivered against a contract and undertaken by an arbitrator but

mutatis mutandis, they apply equally to umpires' awards and to all other awards, *e.g.*, awards connected with late shipment disputes.

The Preamble.

Awards should be written or typed on the special award forms supplied by the Chamber. These forms have printed upon them "Award of the Arbitrator appointed by the Committee of the Chamber in the dispute submitted by . . . . . " accordingly the first item of the preamble should be :—

(*i*) the names of the parties to the dispute ; (an umpire should also include the names of the surveyors) ; after this item should follow :—

(*ii*) an unambiguous description of the goods, giving marks, numbers, etc. ;

(*iii*) an unambiguous description of the relative indent or contract and invoice and of any other papers submitted in the same connection ;

(*iv*) an unambiguous description of the samples submitted ;

(*v*) an unambiguous description of the particular cases or packages of the goods examined by the arbitrator and the place where they were examined; if samples were drawn or cut they should be mentioned. Samples should always be drawn when an allowance is awarded ;

(*vi*) a clear statement of the points of complaint ;

(*vii*) any other documents examined or evidence taken by the arbitrator should be mentioned. If necessary evidence can be taken on oath.

The Finding.

The finding consists of a statment of the facts found or the conclusions arrived at by the arbitrator as a result of his examination of the documents, goods, samples, etc., mentioned in the preamble. The finding should be kept distinct from the award proper with which the award should

conclude. The paragraph setting out the arbitrator's finding may be prefaced with some words like " and having examined these documents, goods and samples, I find that . . . . ." and what follows should be a statement of fact, *e.g.*, " that the number of bottles in each case was only twelve and they were badly packed " " that the goods tendered as compared with the basis sample were different in colour but equal in quality," " that . . . . . , that. . . . . .and that the goods are a fair tender," etc. Each point of complaint raised by either party to the dispute should be dealt with, but arbitrators are not called upon to deal with possible points of complaint not mentioned by either party to the dispute.

In general the finding should not explicitly be stated to be the opinion of the arbitrator. It is obvious of course that the finding reflects the facts as seen and comprehended by the arbitrator, and nothing is gained by the use of such words as " it is my opinion that. . . . . ", whereas such phrases may conveniently be reserved for occasions where the arbitrator is really doubtful about some point.

If the arbitrator thinks fit to give reasons for his conclusions, his reasons should be stated along with his finding.

The Award Proper.

The preamble and the finding both lead up to the award proper, which is the essential part of the award, for it is the part that states what the arbitrator awards, *i.e.*, what is to happen ; and if it is properly given it settles the dispute.

The award proper should be clearly separated from the rest of the award and should always commence with the words " I award that. . . . . " The preamble and the finding may be worded according to the circumstances of the dispute and the taste of the arbitrator but the award proper, like the decree of a court is not a statement either of fact or of opinion but an order, and should be expressed accordingly and invariably begin with " I award that. . . . . " Phrases similar to the following should rigorously be eschewed: " I am of opinion that an allowance of 5 per cent. should be given " " I consider that. . . . . .should be awarded, " etc. There is a case on record where an arbitrator gave as his award " The buyers are entitled to reject the goods."

This award, not being properly expressed, did not settle the dispute and the matter was taken to court at much annoyance and expense. All this would have been avoided had the arbitrator written "I award that the buyer reject the goods and the contract be cancelled."

Whenever alternatives are awarded, each alternative should be stated clearly and specifically; usually the best way to do this is to write:—

"I award:—

(*a*) that . . . . . ,

or alternatively

(*b*) that . . . . . ."

It should be noticed that the phrase "the goods be rejected" is not free from ambiguity for it does not say whether a fresh lot of goods are to be supplied or whether the contract is to be cancelled. It is therefore better to add "and the contract be cancelled" where that is intended.

In some parts of Bombay there appears to be a custom that an allowance of 10 per cent. or over automatically gives the buyer the alternative of cancelling the contract whether the arbitrator awards this alternative or not. This custom is not recognised by the Chamber but in view of its existence it is advisable, in order to avoid further disputes, for an arbitrator, especially when he awards an allowance of 10 per cent. or more, to state definitely whether the buyer has or has not the option of cancelling the contract.

Fees.

The fees for an arbitration are collected by the Chamber in advance, ordinarily from the party that first applies for the arbitration and it is the custom that they should ultimately be paid by the loser. This custom is well recognised and the fees charged by the Chamber are small, with the consequence that few arbitrators make any reference to fees and few disputes have occurred as to their payment. Nevertheless from time to time disputes do arise as to who is responsible for the payment of fees and occasionally suggestions are received that fees should be divided between the parties

to the dispute; in view of this and of the fact that the Indian Arbitration Act lays down that arbitrators must state how or by whom the fees are to be paid, it is requested and recommended that in future all arbitrators should deal with this point in their awards.

The Stamping of Awards.

All awards have to be stamped in accordance with the Indian Stamp Act. As the calculation of the stamp duty required, which is performed by the Chamber's staff, depends on the amount of the allowance awarded, the stamp cannot be affixed until after the award has been received from the arbitrator by the Chamber; on the other hand the Stamp Office will not affix the stamp on any day after the day on which the award is dated. The only practical way out of this difficulty is for arbitrators not to date their awards and for the date to be filled in by the Chamber's staff when the award is sent to be stamped at the Stamp Office. Arbitrators are requested therefore to be careful *not* to date their awards.

Copies of Awards.

Copies of all awards given by arbitrators or umpires appointed by the Chamber are kept in the Chamber's records; it is therefore not necessary for arbitrators to keep copies (and under no circumstances should an arbitrator ever issue a copy), but if an arbitrator has his award typed in his own office it will naturally save time and trouble in issuing the award if a copy is made out at the same time and sent to the Chamber along with the original.

INTERNATIONAL SANITARY CONVENTION.

No. 1701-D. of the 19th August 1924.

From the Government of Bombay, General Department, to the Chamber.

I am directed by the Governor in Council to forward herewith copy of this Government Resolution, No. 1701, dated the 13th August 1924, on the subject mentioned above, and to request that the views of your Chamber in the matter may be communicated to Government by the 1st September 1924 at the latest.

Revision of *International Sanitary Convention.*—Dr. Norman White's report regarding the prevalence of epidemic disease and port health organization and procedure in the Far East :—

GOVERNMENT OF BOMBAY.

GENERAL DEPARTMENT.

Resolution No. 1701.

BOMBAY CASTLE, 13*th August* 1924.

Letter from the Government of India, Department of Education, Health and Lands (Health), No. 874, dated the 4th August 1924 :—

"I am directed to forward, for the information and observations of the Government of Bombay, a copy of the papers noted in the annexed list with special reference to certain recommendations made in Dr. F. Norman White's report regarding the incidence of dangerous communicable diseases in the Far East and health organisation and procedure required in ports to cope with the situation.

"2. The special importance of the report consists in—

(*i*) the new ideas on the etiology and epidemiology of plague enunciated in Chapter II,

(*ii*) proposal for a new Sanitary Convention applicable to countries of the Far East (Chapter V) ; and

(*iii*) the proposal to create at some port in the Far East an Epidemiological Intelligence Bureau (Article 14 of the Draft Convention).

"3. The Government of India have already intimated to the Secretary of State their agreement in principle to the establishment of an Epidemiological Intelligence Bureau and to its location at Singapore—the site recommended by Dr. White—subject to the conditions that the Bureau confines itself to the duties detailed in paragraphs (*a*) to (*f*) of the the letter from the Acting Secretary-General, League of Nations, dated the 19th March 1924, that such acceptance does not commit them to acquiescence in the proposed Far Eastern Sanitary Convention of which it constitutes an impor-

tant feature, and that it entails no financial responsibility on them for the support of the Bureau. The two remaining aspects of the report which are in a measure interdependent can, therefore, be considered independently.

"4. The Government of India are advised that in view of recent advances in the knowledge of the etiology and epidemiology of plague there is need for some more uniform and up-to-date procedure in respect of measures designed to prevent the spread of infection than that which is provided in the Paris Sanitary Convention of 1912. Dr. White's proposals, however, require careful scrutiny from the financial and commercial no less than from the medical and administrative points of view, especially as they may adversely affect such Indian ports as are endemic centres of disease. I am to request that, if the local Government have no objection, the views of the Port Health Officers, Port Trusts, Chambers of Commerce, shipping companies and other individuals and organisations, who may be interested in the question may be invited on these proposals and forwarded to the Government of India together with the observations of the local Government. For the sake of convenience the points on which the opinions of the parties interested or concerned should be called for have been summarised in the following paragraphs.

"5. *Plague.*—

(*a*) The new orientation of plague quarantine policy in view of Dr. White's division of the disease into two separate and epidemiologically distinct entities, namely, bubonic and pneumonic plague.

(*b*) The relationship of human plague to the rat epizootic and its bearing on ship quarantine.

(*c*) Experience of the relationship of bubonic to pneumonic plague in normal epidemics at Indian ports.

(*d*) Experience of the infectiousness of bubonic plague.

(*e*) Experience of rat epizootic with or without human bubonic plague in ports or on ships.

The views of Port Health Officers, who probably possess the most intimate experience of these problems would be especially welcome.

"6. *Far Eastern Sanitary Convention.*—The two main questions are—

(*a*) whether the draft text of Part I of the Paris Sanitary Convention as adopted by the Permanent Committee of the Office International d'Hygiene Publique, Paris, on the revision in May 1922 (*vide* enclosure to the Government of India, Department of Commerce, letter No. 3322, dated the 4th June 1923), would suffice for the needs of the Far Eastern countries for some time to come; and

(*b*) whether, if the reply to (*a*) be in the negative, Dr. White's draft of a separate convention should be accepted as an addition to the Paris Sanitary Convention as it stands or with modifications. The nature of the modifications, if any, suggested should be explained. In this connection the articles noted below require critical examination.

Article 2.—Incubation periods of the epidemic diseases.

Article 3.—The proposition that one or more infected rats or one non-imported case of bubonic plague is evidence of plague epizootic.

Articles 4-10 which deal with the classification of ports instead of ships as "healthy," "suspected" and "infected" the basis of such classification, the criteria of "infection" and its "cessation," and the effect of the proposed classification on Indian ports. When considering these articles the remarks of Dr. Brooke relating to the standard of infection, and Dr. White's observations on the anomalies of the existing practice in regard to the classification of ports should be borne in mind. In addition the details of a "quarantine station" (chapter V page 6) and the precautions at the point of departure should be carefully scrutinised.

Articles 11, 12, 13, 14, 16 (*especially paragraphs c, d, e, f, g.*)

Articles 16 (*g*) *and* 20.—Proposals for fumigation of ships, especially three-monthly fumigation for coastal vessels.

Article 17.—Proposals regarding Bills of Health, especially regarding uniformity, the suitability of the United States of America or Straits Settlements form to oriental ports and any additions or alterations to it that may be considered necessary.

Articles 18.—Procedure for the inspection by the Port Health Officer.

These points require consideration by Port Health authorities as well as commercial bodies.

"7. The Government of India are anxious to forward their views on these matters for the consideration of the Sub-Committee of the Health Committee of the League of Nations which has been set up to examine and report on the replies of all the Governments concerned as soon as possible and I am to request that the reply of the local Government to this letter should be submitted with the utmost expedition."

RESOLUTION.—Copies of the letter from the Government of India and accompaniments should be forwarded to the Commissioner in Sind and the Surgeon-General with the Government of Bombay for favour of report by the 1st September 1924, at the latest. The Commissioner in Sind should submit his report after consulting the Port Health Officer, Karachi, and the local Shipping Companies and the Surgeon-General should do so after consulting the local Shipping Companies, the Director of Public Health for the Government of Bombay, the Port Health Officer, Bombay, and the Port Health Officer, Aden. Government of India letter No. 3322, dated the 14th June 1923, and the draft text of Part I of the Paris Sanitary Convention referred to in paragraph 6 of the Government of India's letter No. 874, dated the 4th August 1924, formed an accompaniment to Government Resolution, No. 1701 dated the 21st June 1923.

2. Copies of the letter and accompaniments should also be forwarded to the Chambers of Commerce, Bombay and Karachi and the Indian Merchants' Chamber and they should be requested to favour Government with their views by the 1st September at the latest.

No. E. and O.-117/24, of the 3rd April 1924.

From the India Office, to the Government of India, Department of Education, Health and Lands.

Visit of League of Nations Health Commission to the Far East.

With reference to the letter from this Office No. C. and R.—4398-22, dated 22nd November 1922, and His Excellency the Viceroy's telegram, No. 28-Education, dated 11th January 1923, on the above subject, I am directed by the Secretary of State for India to forward, for information and for any observations the Government of India may have to offer, copy of a letter from the Secretary-General, League of Nations, dated 26th March 1924, together with a copy of Dr. F. Norman White's Report on the Prevalence of Epidemic Disease and Port Health Organisation and Procedure in the Far East. Copy of a letter which was addressed to the Ministry of Health on 28th January and of their reply, dated, 6th March, is also enclosed.

Attention is invited more particularly to Chapter V of this Report, and I am to say that the views of the Government of India thereon will be awaited.

Dated the 26th March 1924.

From the Secretary-General, League of Nations, Geneva, to the Right Honourable the Secretary of State for India, London.

I have the honour to inform you that the Medical Mission which was despatched on the recommendation of the Health Committee of the League of Nations to the Far East to enquire into the incidence of epidemic diseases in the Far East more especially with regard to port health organisation and procedure has submitted a comprehensive Report which was considered by the Health Committee of the League of Nations at their session in February 1924. On the recommendations of the Committee the Council of the League, at their meeting held on March 11th, 1924, directed me to forward the Report of the Mission to your Government and to invite the attention of your Government more particularly to Chapter V which contains the draft of a Sanitary Convention designed to govern quarantine procedure in Far Eastern countries, with the request that it should formulate its observations thereon.

I venture to add for your information that the Health Committee have appointed a special Sub-Committee to examine the observations received and to prepare a general report on these for submission to the Committee at one of its later session. The Committee will forward it subsequently for examination to its Advisory Council, namely, to the Office International d'Hygiene Publique in Paris.

Dated the 19th March 1924.

From the Ag. Secretary-General, League of Nations, Geneva, to the Right Honourable the Secretary of State for India, London.

I have the honour to inform you that the Council of the League of Nations at their meeting of March 11th, 1924, approved the recommendation of the Health Committee regarding the establishment of a Bureau in a port of the Far East. to be chosen in consultation with the Governments concerned, to carry out, in that part of the world, the work of the Epidemiological Intelligence Service of the Health Section of the League of Nations. The Health Committee, at their first session held in February 1924, noted that the development of the Service of Epidemiological Intelligence of the Health Section, has been both rapid and satisfactory, but that it was highly desirable that steps should be taken to extend its action to the countries of the Far East. The important development of the last 12 months has been possible owing to the generous subsidy which the International Health Board of the Rockefeller Foundation has granted the Committee for a period of 5 years. The Committee, in recommending the establishment of an Epidemiological Intelligence Bureau in one of the ports of the Far East, regarded it as a logical and indispensable corollary to the work of the Service so far pursued.

The functions of the Bureau, as defined by the Health Committee and approved by the Council, may be summarised as follows :—

(*a*) to collect and transmit at regular intervals, from all Far Eastern countries, information regarding the incidence and spread of infectious diseases, especially in ports and their hinterland.

(*b*) to collect and transmit periodical returns of vital statistics, etc., in Far Eastern Ports;

(*c*) to collect data regarding alterations, additions or amendments to sanitary laws and regulations, and regarding measures taken to combat transmissible diseases and to prevent their propagation;

(*d*) to publish at regular intervals, returns, data, tables and general vital statistics regarding Far Eastern countries;

(*e*) to transmit all the above-mentioned information periodically to the ports and Health adminstrations of all the Far Eastern countries concerned, and also to the Health Section of the League of Nations, whose duty it would be to communicate them to the Office International d'Hygiene Publique and to the various health administrations;

(*f*) to render all possible assistance to the Governments concerned in matters which fall within its competence.

I may add that negotiations are in progress by which it is hoped that, at an early date, special funds may become available to enable the Bureau to be started on an experimental basis.

The Council decided to ask the Health Committee to undertake the selection of the port at which the Bureau should be situated after examining the replies of the Governments of the Far Eastern countries. As the Health Committee will meet in session on May 7th, I have the honour to request that your Government will if possible telegraph me its considered opinion as to the port where such a Bureau could most usefully be established.

No. 514.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS—(HEALTH).

Telegram, dated the 3rd May 1924.

From the Government of India, Department of Education, Simla, to His Majesty's Secretary of State for India, London.

Your telegram, dated the 26th April 1924. We have no objection to Scheme for Epidemiological Bureau for Far East and its location at Singapore provided that it is strictly

limited to intelligence functions detailed in paragraphs (*a*) to (*f*) of Acting Secretary-General's letter of 19th March and that we are not committed to supporting proposed Far Eastern Sanitary Convention or to providing any funds for Bureau.

No. 2286—235 of the 25th September 1924.

From the Chamber to the Government of Bombay, General Department.

I am directed to acknowledge the receipt of your letter No. 1701-D, dated 19th August 1924, and its accompaniments, on the subject of the report presented to the Health Committee of the League of Nations by Dr. Norman F. White regarding the prevalence of epidemic disease and port health organisation and procedure in the Far East.

2. As my Committee understand the position they are asked to examine, from the point of view of the commercial and shipping interests represented by the Chamber, certain proposals made by Dr. White in Chapter V of this report with a view to the adoption of some more uniform and up-to-date procedure in respect of measures designed to prevent the spread of infection in the ports of the Far East than is provided in the International Sanitary Convention of 1912 or in the revised draft of Part I of the Convention which was under consideration in 1923. The basis of Dr. Norman White's proposals is the incorporation in the International Convention of a separate Far Eastern sanitary convention applicable only to countries in the Eastern arena which may wish to adhere thereto and he has reproduced in the same chapter a draft convention of that nature which in his considered opinion and those of the many authorities on the subject whom he consulted during the course of his enquiry, is "admirably suited in form and scope to conditions prevailing in the Far East."

3. Before proceeding to discuss the question whether the draft of the revised text of Part I of the International Sanitary Convention, if modified on the lines indicated in Mr. Ainscough's letter No. 1619-218, dated 5th July 1923, is as unsuited to the special conditions obtaining in the

Far East as is maintained by Dr. White in Chapter V of his report it is necessary briefly to examine the reasons which have influenced Dr. White's decision. For this propose it is necessary to turn to Chapter II of the report which is an interesting and instructive summary of the plague situation in the East generally, with particular reference to the somewhat unique position which Indian ports unfortunately occupy in that regard. In the first place Dr. White affirms the necessity for the treatment of bubonic plague and pneumonic plague as two separate diseases from the point of view of sanitary conventions and port health regulations and emphasises the fact that the former, which is the most important ship-borne disease in the East, is essentially a disease of rats, the human case being for all practical purposes not infectious. By a natural process of reasoning he arrives at the conclusions, firstly, that bubonic plague is invariably spread from port to port by means of " rat-favoured " merchandise, and, secondly, that the fact that one is able to incriminate such merchandise in the transference of plague infection from place to place implies the relative failure of the human being and his personal effects as vehicles of infection. Dr. White accordingly maintains that all anti-plague regulations and conventions should be framed with regard to these facts and one of his main objections to the International Convention is that it endows the human being with an importance that he does not possess in the East as a vehicle for the transmission of plague from port to port and that vessels which though the nature of their cargo afford every facility for the spread of plague infection might still be designated " healthy " in the terms of the Convention. On the other hand Dr. White holds most strongly the view that certain classes of cargo, in proportion to the extent to which they attract and harbour the chief, if not the only carriers of infection, namely, rats, constitute the greatest danger against which all preventive measures must be directed and he affirms most conclusively that if the association of rats and grain, in particular, could be broken the control of bubonic plague would be readily assured. The remainder of the report is devoted to the consideration of the extent to which it is possible to achieve such a result and of the means to be employed, having due regard to the commercial and other interests involved. And

after a most careful examination of the question in its latter aspect, in consultation with the shipping and mercantile interests of this, port my Committee are prepared to accept Dr. White's appreciation of the situation as a very valuable contribution to the study of a very difficult problem.

4. Unfortunately, however, as Dr. White himself admits, all proposals of the nature detailed in Chapter V of his report have necessarily also to be regarded from the view points both of their practicability and, in a lessor degree, expediency and it is precisely in those respects that the articles of the separate convention fail, in the opinion of my Committee, when compared with the existing regulations which while securing a very considerable degree of protection, if not exactly on the lines contemplated by Dr. White have at the same time been framed in such a way as to cause the least possible interference with the shipping and commercial interests upon whose good-will and close co-operation the success of such measures so largely depends. My Committee are accordingly of opinion that while it is obviously desirable to improve the health conditions at the principal Indian ports by all practical means compatible with the reasonable requirements of the shipping and mercantile interests concerned they are not prepared to agree that the present situation calls for such a radical change in the existing procedure as is involved in the proposed classification of the ports of the Far East in accordance with their port health organisation and equipment and the notification of the ports, rather than the ships, as "infected", suspected or "healthy" which is an essential feature of Dr. White's proposals and constitutes the basis of the proposed separate sanitary convention outlined in Chapter V of his report.

5. In the circumstances, my Committee are not prepared to accept the necessity for the proposed classification as in their opinion the regulations prescribed by the Bombay Government under the Indian Ports Act and based upon Part I of the existing Convention, suffice for the needs of those ports with which they are acquainted. Although their main objections to any alteration in the present procedure are sufficiently indicated in the preceding paragraphs, I am to submit the following observations in respect of particular

articles of the separate convention by way of explanation of the reasons which have influenced my Committee in arriving at their decision :—

> Article (4) lays down the conditions which must be satisfied before a port can be classified as first, second, or third class, first-class ports being those which satisfy all the eight conditions, and second-class ports being those which satisfy the other conditions but do not possess—
>
> (*a*) adequate apparatus for fumigation of large vessels at anchor, or
>
> (*b*) a quarantine station suitable for detention and observation of deck passengers and efficient disinfection of their effects.
>
> Third class ports include all other ports.

In the first instance the adoption of this article would mean, in the case of Bombay, that cognisance would be taken, under article (15), of many ships which at present receive free pratique, thus necessitating an increase in the staff of the Port Health Authority and occasioning delay to the ships concerned; and my Committee are not convinced that any case has been made out for the additional expenditure which would be incurred both by Government and the Shipping Companies under those headings. A further point for consideration in this connection is the impracticability of fumigating ships at anchor in the harbour during the greater part of the year and although such an intention is not expressly so stated my Committee would deprecate any attempt being made to substitute fumigation at anchor for fumigation in the docks. In any case however they are not disposed to regard the venue as of great importance and they cannot see any necessity for the inclusion of the words "at anchor" in Article (1) A (2).

A matter of greater moment, however, to the shipping interests of this port is the fact that as Bombay fails to satisfy all the conditions prescribed for a first-class port all ships leaving the port will necessarily be subjected to harassing restrictions and consequent detention at other ports of call, and my Committee cannot contemplate with equanimity

the effect of such hindrances on the overseas trade of the port, and more particularly to the shipping using the port. The world's shipping trade is passing through a period of most severe depression, of the termination of which there are no signs, and my Committee desire to repeat that any imposition of additional burdens to those which shipping now has to bear will have the most serious results; and they protest with all the emphasis at their command at any such additional impost being made.

My Committee will refer to the question of the quarantine station in greater detail at a later stage as it raises issues which should be treated independently of the present reference. In the meantime, however, I am to say that the requirements prescribed in that connection in Article (4) A (4), may be accepted, and that in addition to the accommodation and equipment suggested in Chapter V, pages 5-7, such stations should also have accommodation for saloon passengers and contain, also, a laundry and a mortuary.

ARTICLES (5)—(10).—My Committee are not in a position to criticise the proposed basis of classification, namely the number of cases of dangerous communicable diseases which have occurred in the town or suburban districts, but assuming the necessity of applying an uniform standard they are prepared, for the purpose of the separate convention, to accept Dr. White's contention that both the basis and the criteria of "infection" and its "cessation" are reasonable.

ARTICLES (11); (12) and (15).—It is not possible at present to give practical effect, in the case of Bombay, to these articles which require the disinfection of the goods and merchandise specified in Article (12) from an infected area before shipment. The only alternative, namely, of fumigating ships in freight before departure in such cases, is not likely, however, to achieve the same results until a more efficient and expeditious method has been discovered and it is hardly to be expected that the other contracting countries would agree to the adoption of such an alternative.

ARTICLE (16) (*a*).—As my Committee have already indicated the effect of this Article will be to compel many ships which now obtain free entry to Indian ports to anchor for

examination and to entail considerable delay, especially at night, apart from the fact that it will necessitate an increase of the Port Health staffs, and they are not convinced as to its necessity nor do they think that under the present system there is much, if any, entry of undetected infectious diseases.

ARTICLE (16) (*c*) & (*b*).—My Committee in their previous communications indicated generally their attitude towards the question of fumigation, to which they will refer again later in the course of this letter. Bearing in mind, moreover, the fact that if the separate convention materialises Bombay will for some time to come presumably rank as a second-class port and also the extent to which it is likely to be plague-infected, my Committee do not consider that it is necessary for every ship starting a voyage from such ports to be fumigated before departure, as is contemplated in the first proviso to this Article and they also understand that it would be difficult, if not impossible, to enforce the vaccination prescribed in the second proviso, though they have no objection to the adoption of the procedure outlined in Article (16) (*d*) in that connection.

ARTICLE (16) (*e*)—My Committee do not regard the requirements of this Article as being either practicable or likely to be effective until a more efficient method of deratising ships in freight is available quite apart from the obvious difficulty of detecting such cargo.

ARTICLE (16) (*f*).—Although this Article will not eventually apply to Bombay, my Committee consider that the use of a more explicit expression than "effectually dealt with" might be considered.

ARTICLE (16) (*g*).—This Article raises the question of the periodical fumigation of ships which formed the subject of the previous reference in 1923 and is now examined at greater length by Dr. Norman White on page 15 of Chapter V of his report. The requirements of this Article differ from those prescribed in Article 23 of the draft of the revised text of Part II, in that their observance will necessitate three-monthly fumigation in the case of "vessels whose trade is confined to the Eastern arena" while my Committee are generally of opinion that the practical utility of fumigation as a means of complete

deratisation in the conditions existing in Indian ports is open to doubt, particularly when it is realised that the object of the latter is the obtaining of rat-free ships, so as to prevent the dissemination of infection, they agree that it may be ensured as a general principle that any ship arriving at any port of the first-class which has not been fumigated within the six months immediately preceding her arrival shall be fumigated by approved apparatus before her departure. They are not, however, prepared to accept the necessity for the differentiation between vessels whose trade is confined to the East and other ships in this respect, except in cases where the dock area is known to be infected with rat plague, and they adhere strongly to the views which they expressed in 1923, in that connection and which, they are convinced, will find support in the results of the Bacteriological Laboratory's investigations in regard to the number of rats killed per vessel and the extent to which they have been found to be plague-infected, details of which they will be glad to be afforded an opportunity of examining in due course. My Committee's comments in this connection are necessarily confined to the ships of the regular lines using the port but they also understand that although it is generally believed that country craft and lighters operating in Bombay harbour and docks are infested with rats and therefore call for more attention, they understand that cases of plague are rarely traced to the boats in question and the evidence at their disposal does not appear to warrant the adoption of such expensive and rigorous measures as three-monthly fumigation will entail. My Committee desire also to point out in this connection that apart from the prohibitive cost to the shipping using the port, in respect both of the actual process and the consequential detention, the introduction of compulsory fumigation will necessitate the supply of additional plant and staff, which will be a very considerable item if country craft are also included.

ARTICLE (17).—Prescribes the use of a new uniform bill of health which more properly concerns the port health authorities. The modifications suggested in Chapter V, page 16, in that connection seem desirable though my Committee consider that the form could be further simplified with advantage both to the authorities in question and to the master of the ship.

ARTICLE (18)—Prescribes the procedure to be followed in regard to inspection prior to departure and my Committee fear that considerable difficulty would be experienced in giving effect to certain of the requirements. As the present system appears to achieve the same purpose they do not consider that the innovations suggested in this connection are of any practical utility so far as this port is concerned.

6. My Committee understand from Dr. White's report that it is the intention of the Government of India to instal quarantine stations at the more important ports of British India in the near future but as they have received a similar assurance on each of the several occasions on which they have made representations on the subject, through the Hon'ble Sir Arthur Froom, since the Yellow Fever Committee of 1918 endorsed the recommendation of the Bombay Government in this connection, they have difficulty in accepting the statement as an adequate explanation of the present most unsatisfactory position in that regard. As you are aware the Yellow Fever Committee considered that the establishment of fully equipped quarantine or sanitary station at Bombay, Calcutta and Rangoon was immediately necessary, that a suitable site on Butcher Island was suggested, with the approval of the local Government, and that in February 1919 the Government of India intimated their approval of the site selected. Subsequently in reply to a question asked by the Hon'ble Sir Arthur Froom in the Council of State on the 17th January 1922, it was stated that the proposal had been found to be open to objections, the nature of which were not however indicated, and that another Committee had been appointed in June 1921 to consider afresh the question of a suitable land site, the Government of India being definitely opposed to the selection of Butcher Island for that purpose. No later information is available, beyond the statement contained in Dr. White's report to which I have already referred, and my Committee hope that the Bombay Government will take the opportunity provided by the present reference to urge again upon the Government of India the urgent necessity of arriving at a decision in the matter which is of much more immediate importance than any of the other questions upon which their opinions are now invited.

Extract from the Report presented to the Health Committee of the League of Nations by Dr. F. Norman White on the subject of the prevalence of epidemic disease and port health organization in the Far East.

SUMMARY OF CONCLUSIONS.

(1) Bubonic plague is, all things considered, the most important shipborne disease in the Orient.

(2) Bubonic plague is essentially a disease of rats, and the human case is, for all practical purposes, not infectious.

(3) There is abundant epidemiological information, based on a quarter of a century's experience, to justify the consideration of bubonic plague and pneumonic plague as two entirely separate and distinct epidemic diseases.

(4) It is extremely doubtful whether the plague bacillus *alone* can give rise to pneumonic plague epidemics.

(5) Epidemiological facts indicate the probability that pneumonic plague epidemics are caused by the plague bacillus in symbiosis with another organism.

(6) It is probable that this " hypothetical" organism will be found to be non-pathogenic for rodents.

(7) Bubonic plague is invariably spread from port to port by means of " rat-favoured " merchandise.

(8) The fact that one is able to incriminate such merchandise in the transference of plague infection from place to place implies the relative failure of the human being and his personal effects as vectors of infection.

(9) All anti-plague regulations and conventions should be framed with due regard to these facts.

(10) Of all forms of rat-favoured merchandise, grain is of chief importance with regard to the facilities given for the transference of plague infection.

(11) The control of the grain trade and the proper storage of grain are almost synonymous with efficient plague preventive measures.

(12) If the association between rats and grain and other rat-favoured merchandise could be broken in the ports of the East, plague would cease to be a ship-borne disease.

(13) If due consideration be given to the attributes of the rat, it is possible to erect storehouses that can be kept automatically rat-free. Many " rat-proof " stores now in existence harbour a large rat population.

(14) Much more might be done than is done at present to control the rat population of such rat-proof stores : certain suggestions are contained in the note.

(15) The present condition of grain storage in many ports of the East is reprehensible and dangerous.

(16) Pending improvement in such matters, fumigation at periodic and frequent intervals of ships trading in the East will continue to be a matter of extreme importance.

(17) Further work is required to devise more satisfactory methods of fumigation than those at present in use.

(18) The disinfestation before shipment of rat-favoured merchandise from plague-infected localities demands much more consideration than it receives. Such measure should, wherever possible, be taken at the port of departure.

(19) The rat-infestation of lighters, barges, etc., employed in Oriental ports is sometimes excessive. Cases of plague among the floating population of certain ports occur from time to time. The periodic fumigation of lighters, junks, barges, etc., employed in all Oriental ports is an important matter that rarely receives the attention it deserves.

(20) The history of the spread of plague in the East indicates that attention paid to the usual channels of infection could secure almost absolute immunity from plague, and that without vexatious restrictions to the free flow of commerce.

(21) The tendency of the disease to die out in large areas of the East, unless reinforced by repeated introduction of infection, accentuates the importance of preventing such re-infection.

(22) From the epidemiological viewpoint, human bubonic plague cases are merely an index of a co-existent rat epizootic.

(23) This index is inadequate, or may fail altogether, in circumstances dependent upon either :

(1) the nature of the rat-infestation of the port, or

(2) the species of fleas that infest the rats.

(24) Such facts emphasise the absolute necessity for a systematic and thorough routine examination of rats in all Oriental ports.

(25) British India is by far the most important reservoir of plague infection in the East. Java comes second. The prevalence of the disease in British India is decreasing noticeably in those provinces that have suffered most.

(26) The experiences of Manila, Formosa and Shanghai which have been plague-free for many years, promise a successful issue to a serious attempt to eradicate plague infection from many other Oriental ports at present infected.

(27) This task might not be insuperably difficult, except perhaps in the case of Bombay, which of all large ports in the East, possesses conditions most favourable to plague.

(28) The gradual extinction of foci of plague would, by diminishing sources of possible re-infection, accelerate the natural tendencies to "die out" which characterise plague on either side of the Bay of Bengal and further east.

(29) In most Oriental towns, anti-plague measures are unsuccessful, largely on account of the antagonism of the population to such measures.

(30) The disinfection of houses and their contents is the most commonly practised of all anti-plague measures : it excites great antagonism and, as carried out, is of extremely doubtful utility.

(31) Suggestions are made regarding a new orientation of plague policy in many Oriental towns.

SUGGESTED DRAFT.

Part II. *Section.*—Governing Quarantine Procedure for the Far Eastern Arena.

Provisions to be observed by countries of the Far Eastern Arena which have signed the Convention, on the appearance of a dangerous communicable disease in their territory.

(1) *Article.*—For purposes of this section the following diseases shall be considered as dangerous communicable diseases: to wit typhus, bubonic or rat plague, pneumonic plague, cholera, smallpox and yellow fever.

(2) *Article.*—For purposes of this section the incubation periods of the dangerous communicable diseases shall be considered to be: for plague, cholera and yellow fever each six days; for smallpox 14 days, and for typhus fever 12 days.

(3) *Article.*—For purposes of this section the discovery of one or more plague-infected rats amongst the local rat population, or the occurrence of a non-imported case of bubonic plague, shall be considered evidence of a plague epizootic.

(4) *Article.*—For purposes of this section ports shall be classified into three categories:

A. *Ports of the first class.*—Those at which the following eight conditions can be fulfilled, *viz*:—

(1) Presence of qualified and adequate health staff.

(2) Adequate apparatus for fumigation of large vessels at anchor.

(3) Trained staff and means for the capture and scrutiny of rats.

(4) A quarantine station suitable for detention and observation of deck passengers and efficient disinfection of their effects.

(5) An adequately equipped bacteriological laboratory.

(6) An infectious diseases hospital.

(7) A safe and adequate water supply.

(8) The machinery and legislation necessary for dealing with vital statistics, including cases of, and deaths from, dangerous communicable diseases.

B. *Ports of the second class* shall be considered those at which conditions Nos. (1), (3), (5), (6), (7) and (8) are fulfilled.

C. *Ports of the third class* shall include all ports not classified as first or second-class ports.

(5) *Article.*—For purposes of this section a suspected port shall be deemed to be a port of any class in the urban or suburban districts of which a non-imported case of dangerous communicable disease has occurred, or, in any urban district of which evidence of a plague epizootic has been discovered.

(6) *Article.*—(*a*) For purposes of this section a port of the first or second class shall be considered an infected port when 25 or more non-imported cases of dangerous communicable disease have occurred in the urban or suburban districts thereof during any one week ending on a Saturday at midnight; and, in the case of plague, the discovery of infection amongst the rats in any wharf or harbour area, including areas in which merchandise is stored, shall be sufficient to render such port infected. In the case of yellow fever the occurrence of one non-imported case shall be sufficient to constitute a port of any class infected.

(*b*) The occurrence of five or more deaths from a dangerous communicable disease, other than yellow fever, in a port of the third class during a weekly period as above shall be sufficient to constitute it an infected port.

(7) *Article.*—A port shall cease to be considered a suspected port for any specified dangerous communicable disease when either: (*a*) it becomes an infected port for the same disease; or (*b*) no cases of the disease have been reported in the urban or suburban districts of the town during a period of two weeks; also when, in the case of plague, (*c*) no infected rats have been discovered in any urban or suburban district after careful daily search during a period of two months.

(8) *Article.*—It shall be incumbent on every signatory Government, after a port of the first or second class in its territory has ceased to be suspected for plague, to undertake the continuous and systematic collection and examination of rats in all port and harbour areas, including areas in which merchandise is stored, during a period of at least six months.

(9) *Article.*—A port shall cease to be considered an infected port for a specified dangerous communicable disease when for three consecutive weeks ending at midnight on a Saturday the total number of human cases of that disease in all urban and suburban districts shall have fallen (in the case of ports of the first or second class) to 15 or less than 15 cases per week, or (in the case of ports of the third class) to three or less than three deaths from such disease per week. Provided always that a plague-infected state at a port of the first or second class shall not be deemed to have ceased until a month shall have elapsed since the discovery of the last plague-infected rat in any wharf or harbour area, including areas in which merchandise is stored, careful search having been carried out in the meantime. In the case of yellow fever a port shall be considered healthy when two months shall have elapsed without the occurrence of a further case.

(10) *Article.*—A port which has ceased to be considered an infected port under the provisions of the previous article shall *ipso facto* be deemed to be a suspected port until it ceases to be a suspected port under the provisions of this section.

(11) *Article.*—Cases of dangerous communicable disease occurring in any part of the territories of the contracting countries or signatory Governments of the Eastern arena other than at the ports, of the same or the suburbs of such ports, shall not result in a suspected or infected declaration against any of the ports in the said country in which the dangerous communicable disease had been reported.

Should, however, such disease in the interior of such country be plague, it shall be incumbent on the Government of the said country to cause the disinfestation of all goods and merchandise likely to harbour rats which may leave the infected area before the shipment of such goods and merchandise from any of the ports of such territory.

Should passengers, other than cabin passengers, come from a territory in which cholera, typhus fever or smallpox prevails, measures shall be taken at the port of departure in accordance with the requirements of the Government of the port of destination, in so far as these are practicable.

(12) *Article.*—The nature of the goods or merchandise likely to harbour rats (plague-suspicious cargo) shall, for purposes of this section, be deemed to be the following, namely :—

> Rice or other grain (exclusive of flour); oilcake in sacks; beans in mats or sacks; goods packed in crates with straw or similar packing material; matting in bundles; dried vegetables in baskets or cases; dried and salted fish; pea-nuts in sacks; dry ginger; curios, etc., in fragile cases; copra; loose hemp in bundles; coiled rope in sacking; kapok; maize in bags; sea-grass in bales; and bamboo poles in bundles.

(13) *Article.*—Goods or merchandise likely to convey the virus of cholera (cholera-suspicious cargo) shall, for purposes of this section, be deemed to be the following, namely :—

> Water (unless boiled, filtered, or certified as fit for consumption); fruit (unless properly canned or bottled); fresh vegetables; milk (unless properly sterilised and sealed); shellfish; and sweetmeats.

(14) *Article.*—Every signatory Government of the Far Eastern arena must immediately notify by telegraph to a *Central International Epidemiological Intelligence Bureau* situated at some Eastern port, hereafter to be determined, full details of the first recognised case of dangerous communicable disease found in its ports or territory and the measures taken to prevent the spread of such disease. Such notification shall, in the case of ports of the first class, be followed by a weekly telegraphic notification to the bureau of all subsequent cases of the disease until the disease is no longer epidemic or sporadic. Such telegraphic reports shall, in the case of ports of the second or third class, be forwarded to the bureau with respect to each week at intervals of a fortnight only. The weekly period with respect to which such reports shall be made shall be invariably deemed to end on a Saturday at midnight.

(15) *Article.*—Cognisance shall be taken by the signatory Governments of any ship during her current voyage from ports in the Eastern arena which are suspected or infected ports;

and also of ships during the current voyage from clean ports on board of which one or more cases of dangerous communicable disease has or have occurred and which ship has not been subsequently dealt with by the competent health authority of a port of the first class; and also, in respect of plague and cholera infection, of ships from clean ports on board of which is carried plague-suspicious or cholera-suspicious cargo respectively [*vide* Articles (12) and (13)] derived from an infected locality.

(16) *Article.*—The measures to be taken against ships of which the signatory Governments take cognisance shall, generally speaking, be left to the discretion of the authorities at the port of arrival, observing only the following broad lines of policy necessary to secure some uniformity, of quarantine procedure :—

(*a*) All ships of which cognisance is taken shall fly the "Q" flag of the international code and await examination at an approved anchorage.

(*b*) Pratique to ship from a suspected port (not having a case or suspected case of dangerous communicable disease on board) shall not be withheld beyond the time necessary to carry out the examination of papers, pasengers and crew; and (at the discretion of the examining officer) to carry out efficiently the deratisation of the vessel and its contents.

(*c*) Ships from an infected port (not having had on board during the subsequent voyage any case or suspected case of dangerous communicable disease) shall nevertheless be submitted to such measures of inspection, surveillance, quarantine, or disinfestation as the condition of the vessel the nature of the disease, of the presence of deck passengers [1] may require and determine.

[1] In this section, inferior-class cabin passengers may be treated as deck passengers should the arrangements of their quarters and accommodation aboard, both sanitary and for association, indicate the necessity for such a procedure.

Exception: Provided that, if the following conditions were secured, in the adequately equipped port of departure, namely, that :—

1. In the case of plague the ship and her holds and cargo were satisfactorily fumigated before departure ;

2. In the case of smallpox all unprotected deck passengers have been vaccinated or re-vaccinated before departure ;

3. In the case of typhus all deck passengers and their effects have been satisfactorily deloused ;

4. The incubation period of the disease for which the port was declared infected is already completed ;

then the said ship on arrival shall be treated as having arrived from a suspected port only.

(*d*) Ships on board of which a case of dangerous communicable disease is present or has occurred during the current voyage not having subsequently been dealt with by the health authority of a port of the first class shall fly the letter "L" of the international code, in addition to the letter "Q" when anchoring at the approved anchorage. The measure which shall then be taken shall follow the procedure outlined in Articles 25 (cholera) ; 30 (yellow fever) ; 35 (typhus) ; 40 (movements of recalcitrant ships). With regard to smallpox, the measures which shall be taken shall follow the procedure in Article 36, except that all the measures shall be compulsory and not optional, and that all the passengers and crew who are not sufficiently protected by recent vaccination or a previous attack shall be vaccinated or re-vaccinated, or evacuated and isolated, before the ship is admitted to pratique. With regard to pneumonic plague the measures taken shall follow the procedure of Article 20. If bubonic plague be the disease in question the procedure described in Article 20 (1), (2) and (6) shall be followed.

(*e*) In the case of ships from clean ports carrying plague-suspicious cargo (Article—) from plague-infected localities, recognised means for rat destruction shall be applied at the approved anchorage before the discharge of cargo is permitted or pratique is given, unless such measures have already been adopted.

(*f*) In the case of the arrival of a ship of which cognisance is taken at any port of the second or third class, passengers and mails may be disembarked under whatever precautions may be considered necessary, but the discharge of plague-suspicious or cholera suspicious cargo may be prohibited; and, if deemed advisable, pratique may be withheld from such ships until she has been effectually dealt with.

(*g*) Any ship of whatever origin, other than a man-of-war, arriving at any port of the first class and which has not been fumigated within the six months immediately preceding arrival shall be fumigated by approved apparatus before her departure from such port. In the case of vessels whose trade is confined to the Eastern arena three-monthly fumigation shall be imperative.

(*h*) Any ship other than a man-of-war arriving at any port of the first class shall have her drinking-water tanks cleansed and sterilised in a manner approved by the port health officer, unless evidence can be adduced that this has been done in a similar manner within the previous three months, and the tanks shall be refilled with water from a source approved by the port health officer.

(*i*) The departure of every ship of which cognisance is taken shall be notified by telegram to the port health authorities at the next port of call.

(17) *Article.*—The master of any ship leaving any port in the Eastern arena for a foreign port shall obtain a bill of health of the type set forth in the schedule hereto.

(18) *Article.*—Any ship leaving a port of the first or second class, or of the third class if possible, which has been declared to be an infected port, shall be inspected by a health officer immediately prior to her departure. This inspection shall include such examination of the vessel, cargo, passengers, crew, the personal effects of the passengers and crew, manifest of cargo and other papers, food and water supply, and the ascertainment of the ship's relations with the shore, the manner of loading and the possibility of invasion by rats and insects, as will enable the inspecting officer to determine whether the requirements of this section have been complied with.

Vessels prior to storing cargo or receiving passengers should be mechanically clean in all parts, especially in the hold, forecastle, and the space occupied by deck passengers.

No communication with the shore shall be permitted after the completion of this examination.

In special circumstances a similar inspection shall be made at suspected ports of departure if requested by the country of the port of destination.

The results of these inspections, including specific details regarding the measures taken and non-compliance with any demand, shall be duly noted on the ship's bill of health.

(19) *Article.*—Any signatory Government of the Eastern arena which considers it necessary to prescribe special measures with regard to ships arriving from an infected country in the arena shall notify to the Central Epidemiological Intelligence Bureau the nature of such measures and the facilities that will be accorded such ships provided that certain specified measures be taken at the port of departure.

(20) *Article.*—The master of a ship that has been submitted to fumigation in compliance with the articles of this section shall obtain from the port health officer a certificate which shall contain information under the following heads; port and date; name of vessel; net tonnage; master; fumigated empty or in freight; preparation of ship; limber-boards raised; pipe casings opened; specific mention of each hold; engine-room shaft alley, bunker, forepeak, forecastle, store-room, galley, living-room, and any other space likely to harbour rats; the

fumigant employed, how generated, and its concentration in the various enclosed spaces; steps taken to destroy rats in life-boats, and other deck hamper; by whom inspection was made after fumigation; and the number of rats found dead and their location.

(21) *Article.*—With regard to other communicable diseases not coming within the scope of the Articles of this section each signatory Government shall endeavour to apply to departing vessels such measures as may be requested by the Government of the country of the port of destination.

(22) *Article.*—Should experience show that the articles of this section are unsuited in any respect to conditions that may arise, or should it be found that they do not permit of the prompt application of additions to knowledge regarding the epidemiology and prevention of diseases treated herein, necessary modifications may be introduced on the unanimous recommendation of the accredited representatives of the signatory Governments on whom this section is binding.

(23) *Article.*—Every signatory Government shall secure legal provision within its territories for the proper carrying out of the articles of this section, and for the incrimination of any master or other person who:—

(*a*) Prevents a health officer from boarding his ship,

(*b*) Conceals, from that officer, the true state of health of every person on board,

(*c*) Refuses to answer or gives an untrue answer to any enquiry made by the said officer with regard to the sanitation or health conditions of ship, passengers or crew,

(*d*) Fails to produce ship's log or manifest of cargo or other ship's papers, on demand, to the said health officer.

(*e*) Fails to secure the presence of all persons on board when required for inspection and examination by the said officer,

(*f*) Prevents or attempts to prevent that officer from inspecting any part of the ship,

(*g*) Fails to obtain a bill of health,

(*h*) Fails to carry out the requirements of this section when requested to do so by the competent health officer.

P.S.—These articles should be numbered in their proper position and subsequent articles re-numbered.

CONFERENCE ON COINAGE AND WEIGHTS AND MEASURES REFORM.

DECIMAL ASSOCIATION.

The new policy.

The insuperable difficulties encountered in every past attempt at decimal or metric reform, have led the Association to abandon their century-old "direct policy" and adopt the "indirect" or "piecemeal" methods by which metric success was secured in France and Switzerland.

In those countries, after 30 years' failure of a "direct law," it was decided to retain all the old measures and weights in their outward form without change in names or sub-divisions while each chief unit was modified to the extent required for bringing it to an exact metric equivalent. The final change over to the complete metric system was left to a later generation when it was easily accomplished owing to the familiarity engendered by the use of metric as well as old names on the modified measures and weights.

Under such a policy, a 10 per cent. reduction would be required in our gallon to bring it to exact equality with four litres, the quart becoming one litre and the pint being reduced to half a litre.

As soon as these volume measures had been successfully changed, the process would be extended to other units, such as the pound, which only needs a 10 per cent. increase to bring it up to exactly one half kilogram.

The question of coinage, although not strictly comparable with that of metric reform, presents much the same difficulties

in regard to extensive changes in name or in methods of reckoning. Hence the adoption by the Association of the "tenpenny shilling" scheme which, by a 20 per cent. increase of the penny, secures an almost complete decimal coinage, while preserving the old names of £ s. d. and the three column method of book-keeping. Incidentally, it also offers a reasonable solution of the present impasse in penny postage and penny fares.

ACTS AFFECTING COMMERCE AND INDUSTRY PASSED BY THE INDIAN LEGISLATURE DURING THE YEAR 1924, IN ADDITION TO THOSE ALREADY RE-PRINTED IN THIS REPORT.

THE INDIAN FINANCE ACT, 1924.

(*Made by the Governor-General on the 26th March*, 1924.)

An Act to fix the duty on salt manufactured in, or imported by, land into certain parts of British India, to vary certain duties leviable under the Indian Tariff Act, 1894, to fix maximum rates of postage under the Indian Post Office Act, 1898, further to amend the Indian Paper Currency Act, 1923, and to fix rates of income-tax.

VIII of 1894. VI of 1898. X of 1923.

Whereas it is expedient to fix the duty on salt manufactured in, or imported by land, into certain parts of British India, to vary certain duties leviable under the Indian Tariff Act, 1894, to fix maximum rates of postage under the Indian Post Office Act, 1898, further to amend the Indian Paper Currency Act, 1923, and to fix rates of income-tax; It is hereby enacted as follows:—

Short title, extent and duration.

1. (*1*) This Act may be called the Indian Finance Act, 1924.

(*2*) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) Sections 2 and 4 shall remain in force only up to the 31st day of March, 1925.

XII of 1882.

2. (1) The provisions of section 7 of the Indian Salt Act, 1882, shall, in so far as they enable the Governor-General in Council to impose by rule made under that section a duty on salt manufactured in, or imported into, any part of British India other than Burma and Aden, be construed as if, with effect from the first day of March, 1924, they imposed such duty at the rate of one rupee and four annas per maund of eighty-two and two-sevenths pounds avoirdupois of salt manufactured in, or imported by, land into any such part, and such duty shall, for all the purposes of the said Act, be deemed to have been imposed by rule made under that section. Fixation of salt duty.

(2) With effect from the first day of March, 1924, section 2 of the Indian Finance Act, 1923, is hereby repealed.

3. With effect from the first day of March, 1924, the amendment specified in the First Schedule to this Act shall be made in Schedule II to the Indian Tariff Act, 1894. Act VIII of 1894.

VIII of 1894.

4. With effect from the first day of April, 1924, the Schedule contained in the Second Schedule to this Act shall be inserted in the Indian Post Office Act, 1898, as the First Schedule to that Act. Postal rates.

VI of 1898.

5. In sub-section (7) of section 19 of the Indian Paper Currency Act, 1923, for the figures "1924" the figures "1925" shall be substituted. Amendment of Act X of 1923.

X of 1923.

6. (1) Income-tax for the year beginning on the first day of April, 1924, shall be charged at the rates specified in Part I of the Third Schedule. Income-tax and super tax.

(2) The rates of super-tax for the year beginning on the first day of April, 1924, shall, for the purposes of section 55 of the Indian Income-tax Act, 1922, be those specified in Part II of the Third Schedule.

XI of 1922.

(3) For the purposes of the Third Schedule, "total income" means total income as defined in clause (15) of section 2 of the Indian Income-tax Act, 1922.

XI of 1922.

Schedule I.

Amendment to be made in Schedule II to the Indian Tariff Act, 1894.

[*See section* 3.]

After Item No. 46, the following Items shall be inserted, namely :—

"46-A	UNDIPPED SPLINTS such as are ordinarily used for match making.	Pound ..	Four annas and six pies.
46-B	VENEERS such as are ordinarily used for making match boxes, including boxes and parts of boxes made of such veneers.	Pound ..	Six annas."

Schedule II.

Schedule to be inserted in the Indian Post Office Act, 1898.

(*See section* 4.)

THE FIRST SCHEDULE.

INLAND POSTAGE RATES.

(*See section* 7).

Letters.

For a weight not exceeding two and a half tolas .. One anna.

For every two and a half tolas, or fraction thereof, exceeding two and a half tolas. One anna.

Postcards.

Single .. .. Half an anna.

Reply .. .. One anna.

Book, Pattern and Sample Packets.

For every five tolas or fraction thereof .. .. Half an anna.

Registered Newspapers.

For a weight not exceeding eight tolas	Quarter of an anna
For a weight exceeding eight tolas and not exceeding twenty tolas.	Half an anna.
For every twenty tolas, or fraction thereof, exceeding twenty tolas.	Half an anna.

Parcels.

For a weight not exceeding twenty tolas	Two annas.
For a weight exceeding twenty tolas and not exceeding forty tolas.	Four annas.
For every forty tolas, or fraction thereof, exceeding forty tolas.	Four annas.

Schedule III.

(*See section* 6.)

PART I.

Rates of Income tax.

A.	In the case of every individual, every unregistered firm and every Hindu undivided family—	
	(1) When the total income is less than Rs. 2,000.	*Nil.*
	(2) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000.	Five pies in the rupee.
	(3) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000	Six pies in the rupee.
	(4) When the total income is Rs. 10,000 or upwards, but is less than Rs. 20,000.	Nine pies in the rupee.
	(5) When the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000	One anna in the rupee.
	(6) When the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000	One anna and three pies in the rupee.
	(7) When the total income is Rs. 40,000 or upwards.	One anna and six pies in the rupee.
B.	In the case of every company, and every registered firm, whatever its total income.	One anna and six pies in the rupee.

PART II.

Rates of Super-tax.

In respect of the excess over fifty thousand rupees of total income —	
(1) in the case of every company	One anna in the rupee.
(2) (*a*) in the case of every Hindu undivided family—	
(*i*) in respect of the first twenty-five thousand rupees of the excess	*Nil.*
(*ii*) for every rupee of the next twenty-five thousand rupees of such excess	One anna in the rupee.
(*b*) in the case of every individual and every unregistered firm, for every rupee of the first fifty thousand rupees of such excess.	One anna in the rupee.
(*c*) in the case of every individual, every unregistered firm and every Hindu undivided family—	
(*i*) for every rupee of the second fifty thousand rupees of such excess	One a half annas in the rupee.
(*ii*) for every rupee of the next fifty thous and rupees of such excess	Two annas in the rupee.
(*iii*) for every rupee of the next fifty thousand rupees of such excess	Two and a half annas in the rupee.
(*iv*) for every rupee of the next fifty thousand rupees of such excess.	Three annas in the rupee.
(*v*) for every rupee of the next fifty thousand rupees of such excess	Three and a half annas in the rupee
(*vi*) for every rupee of the next fifty thousand rupees of such excess	Four annas in the rupee.
(*vii*) for every rupee of the next fifty thousand rupees of such excess	Four and a half annas in the rupee.
(*viii*) for every rupee of the next fifty thousand rupees of such excess	Five annas in the rupee.
(*ix*) for every rupee of the next fifty thousand rupees of such excess	Five and a half annas in the rupee.
(*x*) for every rupee of the remainder of the excess	Six annas in the rupee.

ACT No. VII OF 1924.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 15th March* 1924.)

An Act to amend certain enactments and to repeal certain other enactments.

Whereas it is expedient that certain amendments should be made in the enactments specified in the First Schedule ;

And whereas it is also expedient that certain enactments specified in the Second Schedule which are spent or have otherwise become unnecessary, or have ceased to be in force otherwise than by express specific repeal, should be expressly and specifically repealed ;

It is hereby enacted as follows :—

1. This Act may be called the Repealing and Amending Act, 1924. Short title.

2. The enactments specified in the First Schedule are hereby amended to the extent and in the manner mentioned in the fourth column thereof. Amendments of certain enactments.

3. The enactments specified in the Second Schedule are hereby repealed to the extent mentioned in the fourth column thereof. Repeal of certain enactments.

4. The repeal by this Act of any enactment shall not affect any Act or Regulation in which such enactment has been applied, incorporated or referred to ; Savings.

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing ;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, recognised or derived by, in or from any enactment hereby repealed ;

nor shall the repeal by this Act of any enactment revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force.

THE FIRST SCHEDULE.

AMENDMENTS.

(See section 2.)

Year	Number.	Short title.	Amendments.
1898	V	The Code of Criminal Procedure, 1898.	In sub-section (3) of section 541, for the word and figure "sub-section (1) " the word and figure "sub-section (2)" shall be substituted. In sub-section (1) of section 564, after the word and figure "section 562" the word and figure "sub-section (1)" shall be inserted.
1920	XL	The Aligarh Muslim University Act, 1920.	In sub-section (4) of section 9 of the Schedule, for the word "Courts" the word "Court" shall be substituted.
,,	XLVII	The Imperial Bank of India, Act, 1920.	In clause (*p*) of Part I of Schedule I, after the words "purposes of" the word "the" shall be inserted.
1922	XI	The Indian Income-tax Act, 1922.	In sub-section (2) of section 63 for the words "on the" the words "to the" shall be substituted.
1923	VIII	The Workmen's Compensation Act, 1923.	In sub-section (2) of section 10, for the words "any one or" the words "any one of" shall be substituted. In sub-section (5) of section 15, for the words "monthly payment" the words "half-monthly payment" shall be substituted. In proviso (*d*) to sub-section (1) of section 28, for the words "or may make such order" the words "and may make such order" shall be substituted.

THE SECOND SCHEDULE.

REPEALS.

(*See section* 3.)

Year.	Number.	Short title.	Repeals.
1920	XXXI	The Repealing and Amending Act, 1920.	So much of the Second Schedule as relates to the Lower Burma Courts Act, 1900.
,,	XL	The Aligarh Muslim University Act, 1920.	In section 24, the figure and brackets "(1)."
,,	XLIII	The Presidency Bank (Amendment) Act 1920.	The whole Act.
1923	VIII	The Workmen's Compensation Act 1923.	In sub-section (1) of section 28, words "or to a dependant," and in proviso (d) to the said sub-section the words "or to any dependant."

ACT No. IX OF 1924.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the* 19*th March*, 1924.)

An Act further to amend the Indian Tariff Act, 1894, for certain purposes.

Whereas it is expedient further to amend the Indian VIII of 1894. Tariff Act, 1894, for certain purposes hereinafter appearing; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Tariff (Amendment) Act, 1924. Short title and commencement.

(2) It shall come into force on the first day of April, 1924.

VIII of 1894. 2. In the preamble to the Indian Tariff Act, 1894 (hereinafter referred to as the said Act), for the words "crossing the frontier of certain foreign European settlements in India and Amendment of Preamble to Act VIII of 1894.

of the territories of certain Native Chiefs" the words "imported into or exported from British India by land" shall be substituted.

Substitution of new section for Section 5, Act VIII of 1894.

3. For section 5 of the said Act the following section shall be substituted, namely :—

Duties on imports and exports by land.

"5. Where a duty of customs at any rate prescribed by or under this Act or any other law for the time being in force is leviable on any article when imported into, or on any article when exported from, a port in British India, the Governor-General in Council may, by notification in the *Gazette of India*, direct that a duty of customs at the like rate shall be leviable on any such article when imported or exported, as the case may be, by land from or to any territory outside British India, which he may, by a like notification, declare to be foreign territory for the purposes of this section."

Amendment of section 8, Act VIII of 1894.

4. In section 8 of the said Act, the words, figure and brackets "sub-section (1), clause (*b*)," shall be omitted.

ACT No. X OF 1924.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 26th March*, 1924.)

An Act further to amend the Indian Coinage Act, 1906, for certain purposes.

Whereas it is expedient further to amend the Indian III of 1906. Coinage Act, 1906, for certain purposes hereinafter appearing; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Indian Coinage (Amendment) Act, 1924.

Amendment of section 15, Act III of 1906.

2. In clause (*b*) of sub-section (1) of section 15 of the Indian Coinage Act, 1906 (hereinafter referred to as the said III of 1906. Act), for the words "notwithstanding anything contained in this Act or in any Act hereby repealed, but subject" the following shall be substituted, namely :—

"subject only to the provisions of section 15A and."

3. After section 15 of the said Act the following section shall be inserted, namely :— Insertion of new section 15A in Act III of 1906.

" 15A. Notwithstanding anything contained in section 12, section 13, section 14 or section 15, the Governor-General in Council may, by notification in the *Gazette of India*, call in, with effect from such date as may be specified in the notification, any coin, of whatever date or denomination, referred to in any of those sections, other than the rupee and half-rupee referred to in sub-section (1) of section 12, and on and from the date so specified such coin shall cease to be a legal tender save at a Government currency office : Power to call in coin.

Provided that such coin shall continue to be a legal tender also at Government treasuries until the expiry of such further period, not being less than twelve months, as the Governor-General in Council may fix by the notification."

ACT No. XVI OF 1924.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 24th September, 1924.)

An Act further to amend the Indian Post Office Act, 1898, for certain purposes.

Whereas it is expedient further to amend the Indian Post Office Act, 1898, for certain purposes hereinafter appearing ; It is hereby enacted as follows :— VI of 1898.

1. This Act may be called the Indian Post Office (Amendment) Act, 1924. Short title.

2. Section 17 of the Indian Post Office Act, 1898 (hereinafter referred to as the said Act), shall be re-numbered as sub-section (1) of section 17, and to that section as re-numbered the following sub-section shall be added, namely :— VI of 1898. Amendment of section 17, Act VI of 1898.

" (2) Where the Governor-General in Council has directed that prepayment of postage or other sums chargeable under this Act in respect of postal articles may be made by prepaying

the value denoted by the impressions of stamping machines issued under his authority, the impression of any such machine shall likewise be deemed to be a stamp issued by Government for the purpose of revenue, within the meaning of the Indian Penal Code."

XLV of 1860.

3. To the *Explanation* to section 27 of the said Act the following shall be added, namely :— Amendment of section 27, Act VI of 1898.

"and the impression of any stamping machine provided or authorised for the like purpose by or under the authority of the Government of such part, State or country."

ACT No. XIX OF 1924.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the* 30*th September*, 1924.)

An Act to consolidate, amend and extend the law relating to the levy of duties of customs on articles imported or exported by land from or to territory outside India.

Whereas it is expedient to consolidate, amend and extend the law relating to the levy of duties of customs on articles imported or exported by land from or to territory outside India ; It is hereby enacted as follows :—

1. (1) This Act may be called the Land Customs Act, 1924. Short title, extent and commencement.

(2) It extends to the whole of British India (except Aden).

(3) It shall come into force on such date as the Governor-General in Council may, by notification in the *Gazette of India*, appoint.

2. In this Act, unless there is anything repugnant in the subject or context,— Definitions.

(*a*) any reference to the passing or import or export of goods "by land" shall be deemed to include the

passing or import or export of goods by any inland waterway constituting a foreign frontier or part of a foreign frontier;

(*b*) "Chief Customs-authority" means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924, and includes, in relation to any power or duty which the Governor-General in Council may, by notification in the Gazette of India, transfer from the Central Board of Revenue to a Local Government, the Local Government or such officer as the Local Government may appoint in that behalf;

IV of 1924.

(*c*) "Collector of Land Customs" means a Collector of Land Customs appointed under section 3;

(*d*) "dutiable goods" means any article on which a duty of land customs is leviable by virtue of a notification issued under section 5 of the Indian Tariff Act, 1894;

VIII of 1894.

(*e*) "foreign frontier" means the frontier separating any foreign territory from any part of British India;

(*f*) "foreign territory" means any territory (other than territory forming part of a State in India) which has been declared under section 5 of the Indian Tariff Act, 1894, to be foreign territory for the purposes of that Act;

VIII of 1894.

(*g*) "land customs area" means any area adjoining a foreign frontier for which a Collector of Land Customs has been appointed under section 3; and

(*h*) "Official Gazette" means, in relation to a notification issued by a Local Government, the local official Gazette, and, in relation to a notification issued by the Central Board of Revenue, the Gazette of India.

Appointment of Land Customs Officers.

3. (1) The Governor-General in Council may, by notification in the Gazette of India, appoint, for any area adjoining a foreign frontier and specified in the notification, a person to be the Collector of Land Customs and such other persons as he thinks fit to be Land Customs Officers.

(2) The Governor-General in Council may delegate to any Local Government or to the Chief Customs-authority any power conferred upon him by subsection (1), and the Local Government or the Chief Customs-authority may delegate to any Collector of Land Customs any power to appoint Land Customs Officers which has been so delegated to it.

Establishment of land customs stations and determination of routes.

4. The Chief Customs-authority may, by notification in the official Gazette,—

(*a*) establish land customs stations for the levy of land customs in any land customs area, and

(*b*) prescribe the routes by which alone goods, or any class of goods specified in the notification, may pass by land out of or into any foreign territory, or to or from any land customs station from or to any foreign frontier.

Permit for goods passing across frontier

5. (1) Every person desiring to pass any goods, whether dutiable goods or not, by land out of or into any foreign territory shall apply in writing, in such form as the Chief Customs-authority may by notification in the official Gazette prescribe, for a permit for the passage thereof, to the Land Customs Officer in charge of a land customs station established in a land customs area adjoining the foreign frontier across which the goods are to pass.

(2) When the duty on such goods has been paid or the goods have been found by the Land Customs Officer to be free of duty, the Land Customs Officer shall grant a permit certifying that duty has been paid on such goods or that the goods are free of duty, as the case may be.

(3) Any Land Customs Officer, duly empowered by the Chief Customs-authority in this behalf, may require any person in charge of any goods which such Officer has reason to believe to have been imported, or to be about to be exported, by land from, or to, any foreign territory to produce the permit granted for such goods ; and any such goods which are dutiable and which are unaccompanied by a permit or do not correspond with the specification contained in the permit produced, shall be detained and shall be liable to confiscation :

Provided that nothing in this sub-section shall apply to any imported goods passing from a foreign frontier to a land customs station by a route prescribed in that behalf.

(4) The Chief Customs-authority may, by notification in the official Gazette, direct that the provisions of this section or any specified provisions thereof, shall not, in any land customs area specified in the notification, apply in respect of goods of any class or value so specified.

Personal baggage.

6. A Land Customs Officer empowered in this behalf by the Chief Customs-authority shall pass free of duty any goods imported or exported by land by any passenger, if he is satisfied that the goods are the passenger's personal baggage in actual use.

Penalties.

7. Any person who—

(*a*) in any case in which the permit referred to in section 5 is required, passes or attempts to pass any goods by land out of or into any foreign territory through any land customs station without such permit, or

(*b*) conveys or attempts to convey to or from any foreign territory or to or from any land customs station any goods by a route other than the route, if any, prescribed for such passage under this Act,

(*c*) aids in so passing or conveying any goods or, knowing that any goods have been so passed or conveyed, keeps or conceals such goods or permits or procures them to be kept or concealed,

shall be liable to a penalty not exceeding, where the goods are not dutiable, fifty or where the goods or any of them are dutiable, one thousand rupees, and any dutiable goods in respect of which the offence has been committed shall be liable to confiscation.

Goods not to be passed on certain days or at certain times.

8. No goods other than personal baggage or goods belonging to Government or mails shall be delivered or passed at any land customs station, except with the special permission of the Land Customs Officer in charge thereof,—

XXVI of 1881.

(*a*) on any public holiday within the meaning of section 25 of the Negotiable Instruments Act, 1881, or

on any day on which the passage and delivery of goods at such land customs station has been prohibited by the Chief Customs-authority by notification in the official Gazette, or

(*b*) on any day except between such hours as the Chief Customs-authority may, by a like notification, appoint.

VIII of 1878. 9. (1) The provisions of the Sea Customs Act, 1878, which are specified in the Schedule, together with all notifications, orders, rules or forms issued, made or prescribed thereunder, shall, so far as they are applicable, apply for the purpose of the levy of duties of land customs under this Act in like manner as they apply for the purpose of the levy of duties of customs on goods imported or exported by sea. Application of Act VIII of 1878.

(2) For the purpose of such application the said provisions, notifications, orders, rules and forms may be construed with such alterations as may be necessary or proper to adapt them for the said purpose, but not so as otherwise to affect the substance thereof, and in particular—

(*a*) references to bills of entry and to shipping bills shall be deemed to be references, respectively, to applications for permits to import and applications for permits to export such as are referred to in section 5,

(*b*) references to a Chief Customs Officer shall be deemed to be references to a Collector of Land Customs,

(*c*) references, to a Customs Collector shall be deemed to be references to a Land Customs Officer for the time being in charge of a land customs station or duty authorised to perform all, or any special, duties of an officer so in charge,

(*d*) references to a custom-house shall be deemed to be references to a land customs station,

(*e*) references to a customs-port shall be deemed to be references to a land customs area,

(*f*) references to a foreign port shall be deemed to be references to foreign territory,

(*g*) references to goods, brought by sea to, and to goods shipped or brought for shipment at a customs-port shall be deemed to be references repectively to goods brought across a foreign frontier into a land customs area and to goods brought to a land customs station for export,

(*h*) references to Officers of Customs shall be deemed to be references to Collectors of Land Customs or Land Customs Officers appointed under this Act,

(*i*) references to persons on board of any vessel or boat in any port or to persons landing shall be deemed to be references to persons who have entered a land customs area from foreign territory, and

VIII of 1878. (*j*) references to "this Act" shall be deemed to be references to the Sea Customs Act, 1878, as applied for the purposes of this Act, or to this Act, as the case may require.

Operation of Acts VI of 1844 and XX IX of 1857.

VIII of 1894. VI of 1844. XXIX of 1857. 10. Notwithstanding anything contained in section 8 of the Indian Tariff Act, 1894, nothing in the Madras Inland Customs, Act, 1844, or in the Bombay Land-Customs Act, 1857, shall apply in respect of the levy or collection of duties of customs on articles imported or exported by land from or to any foreign territory as defined in this Act.

THE SCHEDULE.

(SEE SECTION 9.)

Provisions of the Sea Customs Act, 1878, which are made applicable for the purpose of the levy of duties of land customs.

Sections 4, 8 to 10, 21, 23, 25, 26, 29 to 36, 37 (except the proviso), 38 to 40, section 167, Nos. 1, 8, 9, 37 to 40 and 72 to 80, sections 169 to 176, 178 to 181, 182 to 184, 186 to 197 and 200 to 204.

REPORT FOR THE YEAR

1924

VOLUME II.

Documents and Statistics.

THE BUDGET.

Extract from the Proceedings of a Meeting of the Legislative Assembly held at Delhi on Saturday, 28th February 1925.

SPEECH OF THE FINANCE MEMBER INTRODUCING THE BUDGET FOR 1925-26.

INTRODUCTORY.

Improvements in Finance Machinery.

Sir: The change introduced last year, in accordance with which the Financial Statement is made in the afternoon of the last day of February instead of on the first day of March, has one disadvantage not unforeseen when the change was made, in that both this year and next the last working day of February falls on a Saturday, and members of this House have to be called upon at a late hour on a Saturday afternoon after a hard week's work to listen to what must necessarily be a lengthy and detailed analysis of the financial position of India. But the new procedure was, I know, appreciated by all concerned, particularly by the commercial community, and no apology is needed for its adoption again this year.

Separation of Railway Finance from General Finance

2. A still more important change in our procedure has taken effect for the first time this year. The last few days have brought home to all of us the reality of the separation of Railway Finance from General Finance, a subject with which I dealt at some length in my Budget speech a year ago and on which a final agreement was happily reached last September. I cannot pass over in silence this most important reform in the Government of India's financial machinery. Of its ultimate advantage from the point of view of Railway administration, from the standpoint of the commercial and general public, and from that of the Government of India and of this House in dealing with the finances of the Central Government, I have no doubt whatever. Before many years are out, this country will,

I feel sure, see its benefits in the practical form of more efficient and cheaper transportation with all that is therein involved for the economic development of a country with the immense potentialities which India possesses. Meanwhile, we are happily relieved of the difficulties and doubts which confronted us in dealing with our General Budget when it incorporated the gross receipts and the working expenses of the Railways and the difference between good and bad trade and a good and bad monsoon meant a difference of several crores of rupees in our Budget figures. The taxpayer is now assured of a regular and growing contribution in relief of taxation from his investments in Railways and the task of maintaining a continous financial policy and of distinguishing between a temporary and permanent surplus or deficit in our accounts is immensely facilitated.

3. I may, however, be pardoned if I comment on one uncomfortable disability which this change imposes this year on the Finance Member, who has to send his Budget speech out in print to all parts of India almost a week before it is delivered, with the disquieting knowledge that many subjects relevant to the General Budget will have been under active discussion in this Legislature and in the country during the course of that week without his being able to modify one word in his speech in the light of such discussion. My previous predilection in favour of the change of the date of the Railway Budget from March to September is greatly fortified by this experience.

Commercialisation of accounts of Posts and Telegraphs Department.

4. It will be convenient if I pass from this subject to the kindred subject of the introduction of a system of commercial accounting in the Posts and Telegraphs Department. In the Financial Statement for the year 1925-26 which I am about to lay before the House, the figures for the Posts and Telegraphs Department will for the first time be set out in a completely commercialised form. I do not think many people beyond those immediately concerned with the commercialisation of the accounts realise what a very difficult business it has been, and we are greatly indebted to the Accountant General, Posts and Telegraphs and to the other officers concerned for their unstinted labours.

The recasting of accounts into a new form must always involve a certain amount of confusion and possibility of error on first introduction, and many knotty problems of classification arise. It was not until January of this year that various important decisions of principle were finally reached, and both as regards the form of the account itself and the actual method of distributing the charges final orders have still to be issued in certain cases. The statements and estimates prepared represent, therefore, on several points decisions which must be regarded as provisional.

5. It is, however, possible for me to indicate with some completeness what the change of system involves. The Indian Postal and Telegraph Department exists primarily for the purpose of providing the Indian public with easy and rapid means of intercommunication, and in payment for the services rendered in that capacity it obtains revenue from the sale of stamps, money order commission, etc. But in addition to these services, the Department which is ubiquitous throughout the continent of India and Burma, is naturally called upon to act as the agent of the Government in carrying out other essential services not directly connected with its primary activities. For example, the Department manages the Post Office Savings Bank, issues and discharges Post Office Cash Certificates, collects Customs duty on dutiable articles coming into India by post, manages the Postal Life Insurance Fund, and is the custodian of postal and telegraphic stores held in reserve for purposes of mobilisation of the Army. Hitherto the accounts of the Indian Postal and Telegraph Department have been kept mainly on a cash basis and until 1924-25 no credit was taken in its Budget for the value of services of the kind mentioned. In 1925-26 about 24½ lakhs will be credited to the Department in respect of these services as a deduction from gross working expenses. On the other hand, under the cash system the working expenses included no provision for interest on capital (with certain small exceptions) or for depreciation, and the charge for pensions which was transferred to the Department from the general superannuation vote only a year ago included simply the estimated outgoings of the year which are considerably less than the annual liability. Under the new system the Department will carry a sum of 50 lakhs for pension lia-

bility as against a sum of less than 40 lakhs representing the estimated outgoings for pensions in 1925-26. It is further proposed to call upon the Department to find 32 lakhs by way of provision for depreciation of assets. From the net receipts the Department will also pay interest on the block capital value of its assets, the amount required being provisionally taken at 66 lakhs. All these items represent charges which should legitimately be borne by any commercial concern. The block capital value has been provisionally based on the total outlay on capital account as shown in the Finance and Revenue Accounts, after allowing for depreciation. The whole question is now being investigated with a view to discovering to what extent the older assets of the Department may have disappeared without any corresponding adjustment having been made in the accounts, and any mistakes discovered will have to be rectified. In addition to paying interest on the depreciated block account, the Department is also legitimately liable to make good any arrear depreciation within a certain number of years. Ordinarily this charge should be met from its revenues, but as the present position is uncertain, we have provisionally allowed the Department to borrow from general revenues for this purpose and pay interest on the sum so borrowed. The pensionary liability which I have mentioned has also had to be taken at an arbitrary figure pending its calculation on an actuarial basis.

6. In order to enable comparisons to be drawn between the results of two years figures for the Posts and Telegraphs Department, the estimates for the year 1924-25 have been re-cast in the form in which they would have appeared if the scheme of commercialisation had been given effect to this year. For the year 1925-26, if I may be allowed to anticipate a little the figures for the new Budget, the gross Budget estimate of revenue of the Indian Postal and Telegraph Department is 10·41 crores; the gross expenditure amounts to 9·76 crores; the net receipts are thus 65 lakhs. Out of these net receipt provision has to be made for interest on capital to the amount of 66 lakhs. The final profit and loss account of the Department on this basis shows a loss of Rs. 60,000 for 1925-26. If the figures for 1924-25 were re-cast on the same basis, the gross receipts would amount to 10·07 crores; the working expenses to 9·44 crores; the net receipts

to 63 lakhs; and after making allowance for interest and other charges, the net outturn would show a loss of a little less than 3 lakhs. I do not wish to lay any particular emphasis on these figures or to draw any particular inference from them at this stage. Minor modifications will be necessary when the outstanding questions have been finally settled, and the actual results of the year's working may show some diminution of expenses or some increase of revenue which will turn the small loss into a small profit, but the margin is in any case narrow. It is satisfactory to know, however, that the Department is not, as at one time I feared, working at a considerable loss, and with the improvement of trade which now seems to be taking place, I am not without hope that a year hence a better showing will be made. An attempt has been made in the detailed statement explaining the Demands for Grants for this Department to allocate the receipts and expenditure among the main branches of its activity, *viz.*, Post Office, Telegraphs and Telephones. I should, however, warn the House against the danger of accepting this as an exact measure of the results of working of the different branches and basing any conclusions thereon. The activities of the Department are so closely intermingled, that any allocation is bound to be arbitrary. Moreover an increase in the receipts of one branch has inevitable reactions on the receipts of other branches. For instance, an increase in telephone receipts may be accompanied by a reduction in postal receipts or, in the case of long distance telephones, in telegraph receipts. The estimated figures of profit and loss for 1925-26 as calculated by the Accountant General, Posts and Telegraphs, are as follows: the Post Office is expected in 1925-26 to work at a net profit of about 29 lakhs and the Telegraphs and Telephones at a net loss of 26 lakhs and 4 lakhs each, these figures being to a large extent accounted for by the amount of interest payable on their capital outlay by the Post Office, Telegraphs and Telephones, *viz.*, 8, 48½ and 9½ lakhs respectively.

Changes in Demands for Grants.

7. Before passing on to my actual Budget, I wish to refer briefly to some changes that have been made in the Demands for Grants which I believe, the House will appreciate. The Public Accounts Committee have this year devoted

much attention to the form of these grants and we have, wherever possible, accepted and given effect to their views. We have, for instance, adopted their suggestion of rearranging our territorial grants on a more logical basis and of removing from the High Commissioner's grant large items such as the expenditure on Currency stores. We have indeed gone further in this direction than they recommended. We have, for a different reason, decided to remove all stores from the High Commissioner's grant and to include them in the various departmental grants. The House will remember that one of the objects of the Act which was passed last year making Government stores liable to Customs duty was to encourage purchase of stores in India as far as possible. It is essential for that purpose that the Customs duty shall be actually taken into account by the spending Departments in considering the comparative cost of goods imported from abroad and goods bought in India. This is, however, impossible if the cost of the stores is included in one grant and the Customs duty in another, for a transfer of funds from one grant to another is not possible without a fresh vote of the Assembly. The effect of the inclusion of the cost of stores, along with Customs duty, in the departmental grant will be to make the comparison real and enable the spending Department to utilise the total provided for purchases in India. The Demands for Grants have also been altered in another direction to which I know, both the House and the Public Accounts Committee attach much importance. The total number has been increased considerably. Apart from the large increase in the number of grants connected with Railways which we have been discussing this week, we have adopted the suggestion which you, Sir, made last year that there should be a separate grant for each Department of the Government of India instead of one grant for "General Administration". This one grant has now been replaced by thirteen, giving greater facilities, which I have no doubt will be fully utilised, for criticism and review of the administrative activities of the Government.

Accounts of the Year 1923-24.

8. In dealing with the Posts and Telegraphs Department I have been led to anticipate a little the normal order of the Financial Statement It is now time to turn to the

ascertained results of the year 1923-24. The actual figures more than justify my statement a year ago that, although the revised Budget seemed to point to a small deficit of 38 lakhs on ordinary account, it would not be surprising to find that the final figures showed an actual surplus. Owing to the unavoidable uncertainties of a period when drastic retrenchments were being carried out in accordance with the recommendations of the Retrenchment Committee, whose report was received only a few days before the original Budget was presented, both the original and the revised Budgets for 1923-24 were peculiarly difficult to frame. The revised estimates for 1923-24 showed a total revenue of 131·96 crores, and a total expenditure of 129·90 crores, leading to a surplus of 2·06 crores including the extraordinary receipt from profits from the control of enemy ships. The actual figures for the year show the revenue at a total of 133·17 crores, and the expenditure at 130·78 crores, leaving a realised surplus of 2·39 crores.

9. These figures cannot, however, be compared without further explanation with the revised figures presented a year ago. The net Military expenditure given in the revised estimates as 59·74 crores is reduced, now that the actual figures are finally ascertained, to 56·23 crores. About 66 lakhs of this saving of 3·51 crores are due to a reduction in the expenditure in England on payments for surplus officers purchase of stores, etc. The rest of the saving occurred in India and may be regarded as the cumulative reward of our persistent efforts to secure all round retrenchment—a result for which we are very greatly indebted to the constant watchfulness of His Excellency the Commander-in-Chief assisted by the Financial Adviser, Military Finance. To His Excellency the Commander-in-Chief's unfailing co-operation and assistance in the task of reducing the expenditure of the Army I wish to pay a very special tribute of thanks. It is a task which is always an ungrateful one and particularly so when undertaken by a Commander-in-Chief.

10. Our true expenditure for the year 1923-24 for Military services is, however, understated at 56·23 crores, since in addition to the cash expenditure, allowance has to be made for the fact that over 3 crores of surplus stores were utilised by the Army during the year in question and not replaced.

This considerable reduction of accumulated stores is a very valuable economy and is in accordance with the recommendations of the Retrenchment Committee, but it is necessarily, a non-recurrent saving and for purposes of comparison in future years the net military expenditure for 1923-24 may be taken at approximately 59¼ crores, of which 56·23 crores were in cash and the remainder was in kind. The House will, of course, appreciate that the year 1923-24, the first year in which the Retrenchment Committee's cuts were brought into force, was in many respects abnormal, and, as I have said, estimating was unusually difficult. The error on this occasion was very emphatically on the right side, but a careful examination is being made into the whole machinery of the preparation of our Military estimates with a view to the prevention of overbudgetting. The estimates for 1925-26, which I shall be presenting shortly, have been very carefully pruned for this purpose.

11. But in spite of this reduction of 3½ crores in Military expenditure as compared with the Revised estimate and of larger receipts from Salt duty in March 1924 than anticipated, the actual surplus shown in the accounts does not differ widely from the figures presented by me a year ago, because we have made two changes in accounting which, while not affecting our Ways and Means position in any way, reduce the apparent amount of the surplus, with great advantage to our financial position in future years. The first of these changes is the adjustment against the revenues of 1923-24 of the whole of the discount charges, amounting to 82 lakhs, on the 1923 loan, which we had originally proposed to spread over a period of years. The second and the more important change is that we have transferred from the Suspense account and charged against the revenue of the year certain items, aggregating 3·41 crores, consisting, of loans and advances to the Persian Government incurred both before and during the Great War. This expenditure was shared by us with the British Government and the practice of the British Treasury is to treat such outgoings at once as expenditure against the revenue of the year instead of keeping them in suspense as has been done in India. From a book-keeping point of view it is unsatisfactory to keep large amounts in suspense for an indefinite period without bringing them

finally to account. The Public Accounts Committee has recently drawn attention to this defect in our system with special reference to these particular transactions. We are endeavouring to avoid suspense entries in our accounts in future so far as possible. Meanwhile we have taken advantage of the opportunity offered in 1923-24 to write off all these items against revenue. The fact that this book adjustment has been made does not, of course, in any way affect the liability of the Persian Government with whom negotiations are proceeding for recovery of the debt. A comparative table is being bound up and circulated with the Budget speech, as was done last year, showing the actual outturn for each of the last ten years. The final result of the year 1923-24 is, as I have already said, a realised surplus of 2·39 crores.

Review of the year 1924-25.

12. Our hopes of a steady revival in trade, which were disappointed in 1922-23 and 1923-24, have at last been fulfilled in 1924-25. The characteristic feature of the year has been the movement of a greater bulk of commodities both for export and for home consumption. The first ten months of 1924-25 show once again a considerable expansion in the exports of grain and pulse. The price of tea has been advancing and our exports for the year constitute a record. The cotton trade had been adjusting itself to smaller margins, but an encouraging feature of the year is the steady expansion in the export of Indian-made piece-goods, especially noticeable under the head of grey piece-goods. In the last months of 1924 some of our chief exportable commodities, notably, jute, tea and wheat, rose markedly in price. Cotton on the other hand, was falling in price and has been slow in coming to the market. The hopeful prospects entertained by the cotton industry have not as yet fully materialised, but with a large crop in sight and indications of a steady internal demand, there are legitimate grounds for hoping that the delay in their realisation is only temporary.

13. The total value of the exports of Indian merchandise for the first ten months of the financial year was 297½ crores. which is over 60 crores in excess of the figures of 1922-23 and 24 crores in excess of those of 1923-24. Imports have

advanced similarly, and the balance of trade in merchandise in India's favour up to the end of January 1925 was exactly the same as at the end of January 1924 namely 103½ crores. After allowing for a total import of bullion during the first ten months in question of 61½ crores, there remains a net balance of 42 crores in favour of India, as against 63½ crores a year ago.

Revenue.

Customs.

14. The welcome recovery in trade is clearly visible in the figures of gross Customs receipts. We budgetted for a gross revenue under this head of 46·02 crores and a net revenue of 45·02 crores. The present figures indicate that the gross receipts will be 48·74 crores—an increase of 2·72 crores. There is a falling off in receipt under the heads tobacco, matches, and machinery, but nearly every other head shows an increase, specially the revenue from import duties on cotton piece-goods and sugar, and that from cotton excise duty now estimated to yield 2·10 crores in 1924-25. Metals other than iron and steel, and export duties, also show noticeable increase. The protective duties imposed last June are expected to bring in about 2·25 crores, of which about 1·10 crores may be regarded as additional revenue.

Privy Council Decision on Appeal regarding stores imported by State Railways worked by Companies.

15. This real improvement in Customs revenue is however, obscured by the necessity of making a much larger provision for refunds than was estimated to be required. Ordinary refunds are put at 18 lakhs more than the estimate, mainly as the result of an increase in the transit traffic to Afghanistan. But it is under the head of extraordinary refunds that the big disturbing element enters. The House will remember the reference I made a year ago to our appeal to the Privy Council against the decision of the Bombay High Court that stores imported by Railway Companies working State lines came under the definition of Government stores. The Privy Council has recently decided against us, and as I warned the House, we have in consequence to make large refunds of duty. The amount of these refunds was estimated roughly a year ago at about 2 crores, and an amount

of 2 crores was accordingly retained from our extraordinary receipt from enemy ships against this contingent liability. Our latest estimate places the amount to be refunded at 2·80 crores, and this payment has to be shown as a refund under the head Customs. Thus, in spite of an increase in our gross receipts, our net Customs revenue is now estimated at 44·76 crores or about 26 lakhs less than we originally budgetted for.

16. The effect of the Privy Council decision has already formed the subject of discussion when we were dealing with the Railway Budget, but I think it will be convenient to the House if I explain shortly the exact bearing of these refunds on our general financial position. So far as concerns Ways and Means, the net effect is almost negligible, for our loss under Customs appears as a gain under Railways. Out of the total of 2·80 crores, 1 5 crores are attributable to stores consumed for purposes of capital expenditure and go to reduce the capital expenditure of the year, and the balance of 1·25 crores representing duty on stores consumed on revenue account goes to reduce the working expenses. The net receipts from Railways during 1924-25 are correspondingly increased and consequently also the surplus profits paid to the Companies working the lines. It is only this last amount which is absolutely a loss to the Government of India in one or other of its capacities. The share of the Companies in the profits is proportionate to the amount of capital contributed by them, and as the capital they have contributed is small, only about 15 lakhs of this special receipt goes to them. The balance of 1 10 crores swells the Railway surplus for the year, and as this is already over 3 crores, two-thirds or 73 lakhs are transferred to the Railway Reserve, and one-third or 37 lakhs added to the contribution payable by the Railways to general revenues. Our revenue position is, however, more seriously affected. We have lost 2 80 crores under Customs and only 37 lakhs of it come back as an addition to the contribution made by the Railways to general revenues. But to meet this loss we have the amount set apart last year from the enemy ships account. The total amount due to India from this account has proved to be somewhat more than 4·69 crores, the amount originally estimated. The sum credited to revenue in the accounts of 1923-24 was 2·41

crores; 25 lakhs have been set apart to meet the claim on account of *ex gratia* grants to private individuals in consideration of losses suffered from enemy action which, it is expected, we shall have to make in 1925-26 instead of in the current year as originally intended. We are taking as an extraordinary receipt in the current year 2·55 crores which compensates for the loss of revenue resulting from the Privy Council decision in regard to stores imported by Railway Companies. In 1925-26 excluding the 25 lakhs already referred to, a further credit of 13 lakhs is expected on account of the profits of working of the enemy ships till finally disposed of. This will, we believe, finally close this account.

Taxes on Income.

17. I referred a year ago to the experimental nature of our estimate of receipts under the head of Taxes on Income. The figure included in our Budget for 1924-25 was 18 22 crores. Our latest estimate is 1·75 crores less. As the House knows, the Income-tax demand is based on the results of the preceding year, but while trade conditions in 1923-24 did not appreciably differ from those of the previous year, the total yield of 18¼ crores in 1923-24 included large arrear collections. The year 1924-25 consequently opened with comparatively lighter arrears and our receipts are reduced accordingly. Thanks to the efforts of the Central Board of Revenue, I have reason to hope that our estimates of Income-tax will henceforward contain a smaller element of conjecture. I am also confident that with improving trade and progressive improvement in our machinery of collection there is a considerable margin for increase in future years under this head of revenue.

Evasion of Supertax.

18. But I desire to take this opportunity of referring publicly to a somewhat serious danger which threatens our Super-tax revenue. There are some among the richer members of the community in India who are constantly engaged in exercising their ingenuity in order to evade by legal devices the payment of the taxation legitimately due from them. I refer in particular to the device of creating what are really bogus Companies with a view to escaping individual responsibility for Income-tax and Super-tax. One such instance of a most glaring kind from Bombay has recently come to my notice

which threatened to lose us over Rs. 50,000 in the case of a single individual. It is the bounden duty of the Government to spare no effort in order to put an end to these practices, which can be indulged in only by the rich and only at the expense of the tax-payers of India in general and particularly of the poorer taxpayers. The Government have not yet completed their proposals for amending the Income-tax Act in such a way as will deal effectively with this class of evasion, and legislation on the subject is beset by difficulties, but I know that we can rely on the support of the House in securing that to the best of their abilities they will close up any loophole that may exist in the present Income-tax law, and make certain that the intentions of the legislature in framing the existing scale of Income-tax and Super-tax which is graduated according to the capacity of the individual to pay shall not be systematically frustrated of its legitimate purpose.

Salt.

19. Under the head of Salt we expect to receive 1·31 crores less than our Budget estimate of 9·05 crores. This is exactly the amount by which the actual receipts from salt in 1923-24 exceeded our expectations as set out in the revised Budget of that year. Our estimates allowed for a rapid replenishment of stocks following upon the reduction of the duty. But we underestimated the rapidity. The rush by dealers to replenish stocks took place in such volume during March 1924 that the receipts in that month exceeded the estimate by 1·31 crores, and the receipts in 1924-25 are correspondingly reduced.

Opium.

20. There is a considerable decline in our estimated receipt from Opium. Our revenue under this head is derived in great part from fixed sales to external Governments both within and outside the British Empire with whom we have definite agreements, but in addition we have for some years been offering 3,000 chests a year for sale by auction at Calcutta. These chests are bought by traders for export to foreign countries with whose Governments we have not concluded any agreement for direct sales. All such exports are dependent on the grant of an import certificate by the Government of the country to which the opium is being exported and no export is

allowed without such a certificate. Recent international discussions regarding opium have introduced much natural uncertainty in the opium trade, and since October last we have sold very few chests by auction; in February we sold none at all. The consequence is that we now expect a reduction in revenue of 65½ lakhs, and it is not improbable that our Opium revenue will continue its progressive decline in the next few years.

21. The position will be better understood if I give figures of net revenue instead of gross receipts. Our net revenue from Opium since the year 1921-22 has been as follows:—

	crores.
1921-22	..1·27
1922-23	..1·92
1923-24	..1·66

For 1924-25 we originally estimated for a net receipt of 2·25 crores. Our revised figure is 1·31 crores, the gross receipts being 3·68 crores and expenditure 2·37 crores. In addition to a reduction of 65½ lakhs in our receipts, there is an increase of 28½ lakhs in our Opium expenditure due to the high outturn of the crop. In our forecast for the year 1925-26, which it is convenient in this instance for me to anticipate here, our Opium expenditure is expected to be reduced by 57 lakhs as the result of a reduction of the price paid to cultivators and restriction of the cultivated area. This has become necessary since our stocks in reserve are growing beyond our requirements and would otherwise have become unduly high particularly in view of the possibility of a progressive reduction in demand. In consequence of this and of the inclusion in our excise opium receipts of a special non-recurring item of about 20 lakhs to which I shall refer later, our net revenue for 1925-26, in spite of a reduction in sales, is expected to be 1·76 crores which is 45 lakhs higher than the revised figure for 1924-25.

Railways.

22. I need say little at this stage in regard to our Railway receipts and expenditure. The net credit to general revenues anticipated in the Budget was 4·58 crores, a figure arrived at without reference to the prospect of the separation of Railway Finance from General Finance. The fixed contribution to general

revenues in accordance with the arrangement approved by this House last September is 5·09 crores; and in addition we are entitled to one-third of the excess over 3 crores of the net balance shown by receipts over expenditure. The figures for 1924-25 can best be summarised as follows:—

	Crores.
Net receipts from Railways after deducting all payments including working expenses, but before adjustment of contribution and transfer to Railway Reserve	9·74
Contribution to general revenues	5·09
Balance	4·65
Central Government's share representing one-third of the excess of this balance over 3 crores	0·55
Net transfer to Railway Reserve	4·10
Net credit to general revenues 5·09 × 0·55=	5·64

Posts and Telegraphs.

23. I have already given the revised estimates for the Posts and Telegraphs Department in dealing with the introduction of the new system of commercial accounting. The actual outturn of the year on the old basis, as now estimated, differs very little from our anticipations at the time when the original Budget was framed. There is a reduction in net receipts amounting to 16 lakhs, which is more than fully accounted for by the fact that we have agreed to increase by 23 lakhs the assignment to Provincial Governments on account of their share of the receipts from unified stamps.

Other Revenue heads.

24. The only other variation of importance in the revenue for 1924-25 is under the head of Interest where we expect an improvement of 51 lakhs exclusive of exchange, owing to larger balances.

Expenditure.

Exchange.

25. On the expenditure side one of the most important variations between the original and revised estimates for 1924-25 occurs under the head of Exchange. The House will remember that our Budget estimates were based on the assumption—

for which I was careful to disclaim any prophetic value—that the average rate of exchange of the year would be 1·6¾*d.* I was accused in more than one quarter of rashness, but the sequel shows that I was unduly cautious, for the average rate of exchange for the year is now put at 1·7½*d.* Exclusive of Railway transactions which affect our general financial position only indirectly, the resulting net saving in our expenditure amounts to 2·15 crores of which 70 lakhs occur under Military services and 5 lakhs under Posts and Telegraphs.

Military Services.

26. Our estimates provided for a net Military expenditure of 60·25 crores. This estimate was framed on the basis of the Budget of the previous year modified by such information as was available at the time when the original estimate for the current year was prepared regarding the progress of expenditure during 1923-24. We have now before us for our guidance the actual figures for 1923-24 which give us for the first time since the War a basis of calculation which begins to approximate to the normal. Aided by this experience and by the recorded figures of expenditure during 1924-25 up to date, we now find ourselves justified in adopting a net figure of 56·33 crores as the revised estimate for the current year, a figure which is nearly 4 crores better than the original estimate. Shortage in the authorised establishments of the various services and further economies in several directions account for a reduction of 1·70 crores. Exchange accounts, as I have already said, for 70 lakhs. Surplus stores have been consumed or otherwise disposed of to the extent of 1·10 crores, or 45 lakhs above the original estimate, while gratuities to surplus officers and other payments to the War Office for the British forces in India are expected to require 53 lakhs less. There is a saving of 15 lakhs under the head Military Works and various other savings in expenditure amount to 50 lakhs. On the receipt side, arrears from adjustments of war expenditure have brought us in 42 lakhs more than we anticipated. On the other hand, we have had to provide for an increase in the cost of the Army owing to recent rises in the prices of forage and other supplies for which I have allowed 15 lakhs. An addition of 11 lakhs has to be made in our estimate for non-effective charges. The revision of the pay and allowances

including free passages to officers of the Army within the current year involves the provision of an additional 29 lakhs in the revised estimate. I shall return later to our Military expenditure in dealing with the figures for 1925-26.

Civil Expenditure.

27. I have already mentioned the excess of 28½ lakhs under the head of Opium expenditure required for additional payments to cultivators. Under all the other heads of our Civil expenditure taken together, and excluding the saving under the head of Exchange already mentioned, there is a net excess of 29 lakhs. The bounties under the Steel Protection Act have cost us 37 lakhs, and the additional bounties recently assented to by this House will cost us a further 25 lakhs, making 62 lakhs in all. In addition we have to meet the cost of improvements, following the Lee Commission's recommendations, in the pay, pensions and allowances of the Superior Services under the Central Government amounting to about 25 lakhs. Of this figure, however, about 5 lakhs fall to be paid out of the Railway Budget, and 2 lakhs have already been included in the figures for the Posts and Telegraphs Department. It is satisfactory to observe that, in spite of these additional charges, the net excess in the Revised Estimate for other Civil expenditure over the original Budget amounts to 29 lakhs only.

28. The above variations in revenue and expenditure are summarised below :—

[In lakhs.]

	+Better.	—Worse.
Railways (net, including exchange) ..	+106	
Military Services (net, including exchange)	+392	
Posts and Telegraphs (net, including exchange)		—27
Total Civil revenue (excluding exchange)		—172
Total Civil expenditure (excluding exchange)		—57
Exchange on Civil transactions (net) ..	+140	
	+638	—256
Net ..	+382	
Original Budget surplus	+18	
	+400	

Details —		
Civil revenue (excluding exchange)—		
Customs		—25
Taxes on Income		—174
Salt		—131
Opium		—65
Interest	+51	
Extraordinary receipts	+169	
Other revenue heads..	+3	
	+223	—395
	—172	
Civil expenditure (excluding exchange) :—		
Opium expenditure		—28
Other expenditure		—29
		—57

29. The House will observe from these figures that in place of a modest surplus of 18 lakhs allowed for in the original Budget, we now hope to end the year with a surplus of just under 4 crores. This improvement is mainly attributable to the substantial savings in Military expenditure, to the savings in Exchange, to improved Customs receipts, and to the increase in the contribution from Railways to general revenues. The improvement under these items is more than enough to counterbalance the reductions in our revenue; the refunds of Customs duties to Company-managed Railways are covered by the amount set aside in Suspense from last year's windfall; and the savings under general Civil expenditure, for which as well as for the reduction in Military expenditure the steady vigilance of the Finance Department may claim some credit, have all but met the extra charges, not anticipated in the Budget, for bounties in connection with the iron and steel industry, and the cost of the Lee Commission's recommendations.

Public Debt.

30. I devoted a considerable portion of my last year's speech to an analysis of our Public Debt and a sketch of a programme for systematising our provision for Reduction and Avoidance of Debt. As the subject of our Public Debt was discussed at considerable length in this House on February the 17th, there is no need to-day to repeat at length the statement which I then made to the House. It will,

however, be convenient I think to include in this speech some of the more important figures. They show some slight variations from the figures previously given being based in certain cases on later information.

Statement showing the Debt of India outstanding on the 31st March 1914, the 31st March 1924 and the 31st March 1925.

Figures in crores of rupees.

	31st March 1914.	31st March 1924.	31st March 1925.
In India :—			
Loans	145·69	358·81	370·18
Treasury Bills in the hands of the public	....	2·12	....
Treasury Bills in the Paper Currency Reserve	....	49·65	49·65
Other obligations—			
Post Office Savings Banks ..	23·17	24·79	25·92
Cash Certificates	....	8·42	13·02
Provident Funds, etc.	10·93	39·20	43·16
Total Loans, etc.	145·69	410·58	419·23
Total other obligations...	34·10	72·41	82·10
Total in India .	179·79	482·99	501·93
In England (at Rs. 15 to the £):			
Loans	265·60	366·80	395·33
War Contribution	....	28·90	28·20
Capital value of liabilities undergoing redemption by way of terminable railway annuities ..	=(£70,600,893)	(=£60,095,487)	(=£58,836,487)
Total in England ..	371·50	485·84	511·78
Total Debt ..	551·29	968·83	1013·71

31. The above figures include the debt due by the Provincial Governments to the Government of India amounting to 97·56 crores on the 31st March 1924 and 106 95 crores on the 31st March 1925. The productive debt was 673·59 crores on the 31st March 1924 and will be 725·15 crores on the 31st March 1925. The unproductive debt was 295·24 crores on the 31st March 1924 and will be 288 56 crores on the 31st March 1925. Exclusive of Provincial Governments' debt, which may also be regarded as almost entirely productive, the increase in the productive debt during the current financial year amounts to 42·17 crores. It is almost entirely accounted for by capital expenditure on Railway

development and includes not only the new capital expended during the year, but also the amount of £18½ millions of the East Indian Railway Company's debentures taken over by the Government of India on the termination of the Company's contract. This latter figure, while it represents an addition to the direct obligations of the Government, does not of course represent any addition to the indebtedness of India as a whole, being merely a transfer from the Railway Company to the Government of the liability to meet the same interest charge out of the earnings of the same Railway. Unproductive debt decreased during 1924-25 by 6 68 crores, but the real decrease was larger since to the extent of 1½ crores, the nominal total of the debt has been increased by the conversion of 7 per cent. Government of India sterling loan into 3 per cent. stock, a conversion which, while doubling the nominal amount, has the effect of reducing the interest charge on the nominal total from 7 per cent. to 3 per cent. and represents an annual saving in interest.

32. Our internal debt (again excluding Provincial Governments' debts to the Government of India) on the 31st March 1924 was 385·43 crores and on the 31st March 1925 will be 394·98 crores. Our external debt was 485·84 crores on the 31st March 1924 and 511·78 crores on the 31st March 1925. (For the purposes of calculation of our external debt I convert sterling at Rs. 15 to the £ in order to facilitate comparison with previous years. I may, however, add that at the present rate of exchange of 18*d.* the external debt amounts only to 454·92 crores). The increase in our external debt is, however, purely nominal and the explanation of it is the same as that already given in another connection, namely, that the later figure includes 27·75 crores or £18½ millions of East Indian Railway Company's debentures which are not really an increase in the debt of India at all, while a further 1½ crores represent the increase due to conversion of the 7 per cent. loan into 3 per cent. stock. Apart from these nominal changes, we have reduced our external debt during 1924-25 by nearly £2¼ millions.

'Provision for Reduction or Avoidance of Debt.

33. The method which I outlined last year for the regularisation of the provision for the reduction or avoidance of debt has been adopted substantially in the form then pro-

posed in the scheme recently announced by the Government of India. The scheme is fully explained in the Government of India Resolution, dated the 9th December 1924. Under that scheme, for a period of five years in the first instance, the annual provision for reduction or avoidance of debt to be charged against annual revenues is fixed at 4 crores a year *plus* $\frac{1}{80}$th of the excess of the debt outstanding at the end of each year over that outstanding on the 31st March 1923. The provision required under this arrangement for 1925-26 is 4·78 crores, the increase being due partly to the considerable addition to our Permanent Debt as a Government involved in the taking over of £18½ millions of the debenture stock of the East Indian Railway. When it is remembered that the gross amount of the debt owed by the Government of India to its various creditors exceeds 1,000 crores of rupees, a provision of 4·78 crores cannot be regarded as other than modest, amounting as it does to less than half of 1 per cent. of the gross amount. This figure of 4·78 crores compares with the provision of 4·52 crores in the original estimates for 1923-24 which was not based on any regular programme but represented the aggregate amount of the specific sinking funds then in operation for specific loans. There is a further item which appears under the same head for 1924-25 and for 1925-26, namely, the equivalent of the amount of Customs duty on capital stores imported for State-managed Railway lines. Such Customs duty represents an addition to our revenue arrived at by an addition to our Capital expenditure and as explained in my Budget speech last year we have earmarked it as a special contribution from Revenue to Capital.

34. In view of the debate which took place on this subject a fortnight ago I need not enlarge again on the importance of a regular and systematised provision being made in our annual Budget for reduction or avoidance of debt. The most extravagant thing a Government with large commitments and a big programme of new borrowing can do is to provide an insufficient sinking fund. Any apparent saving that may be effected in the Budget for one year by a reduction of the amount provided will be more than offset in the next year or two by the additional interest that will have to be paid on new loans including conversions. We have a large volume

of short-term bonds maturing during the next decade, and arrangements have to be made for re-borrowing the amounts which fall due. We have also a heavy programme of new capital expenditure which we have to finance mainly out of borrowed funds. It is essential that we should maintain our credit both internally and externally unimpaired, if we are to carry through successfully the business of renewing maturing debt and raising the new capital which we require. Our provision for reduction or avoidance of debt assists us in this task in two ways, for it not only reduces the amount that we have to borrow, but it also gives confidence to our creditors and to those whom we may want to induce to become our creditors in the security which we have to offer them, and thereby serves to keep down the rate of interest on our new borrowings. Nor must the value of such a provision as an emergency reserve be overlooked. I have received evidence from many quarters to the effect that the regularisation of our provision for reduction or avoidance of debt has greatly strengthened the confidence of investors both inside and outside India in the soundness of India's financial position and methods, and in the desirability of her Government loans as investments for their savings.

Provincial Loans Fund.

35. Before I pass to the figures for the year 1925-26, let me mention one further innovation in our Public Debt policy which, though not at the moment ripe for introduction, is so far advanced that I have every hope of its introduction as from the beginning of the new financial year. I refer to the proposal for the establishment of a Provincial Loans Fund which has already been twice discussed at the conferences of Finance Members held in Delhi in November 1923 and November 1924. The purpose of this proposal is to systematise the arrangements by which advances are made by the Central Government to Provincial Governments. A central Fund is to be established financed for the present out of Central Government moneys, out of which all advances granted by the Government of India to Provincial Governments will be made—the charges for interest and the terms on which the advances granted for various purposes are to be repaid being fixed for all Provinces alike at such rates as will keep the Fund solvent. Hitherto advances have been

made direct to the Provincial Governments out of the balances of the Central Government and the terms and conditions including the rate of interest and the period of amortisation have been dealt with piecemeal and special orders have been passed by the Government of India on each occasion as it arose.

36. There is, I am sure, much to be gained by the recognition of definite principles regulating such borrowings. The arrangements proposed are now under the final consideration of Local Governments all of whom have accepted the proposals in principle. They are of a simple character in themselves, but besides emphasising general principles, the scheme contains within itself the germs of development, and I look forward to the day when the Fund may be administered by an Indian body corresponding to the National Debt Commissioners or the Public Works Loan Commissioners in England, and the money required for advances from the Fund raised in the open market by the controlling body on the security of the assets of the Fund. It is too early yet to say when such a development, though it may already be foreseen, will materialise. I am confident, however, that considerable benefits will accrue to the finances of India when the day comes on which the advances made by the Central Government to the Provincial Governments will be excluded from the Public Debt of the Government of India in the same way as advances made on the guarantee of the British Treasury to public bodies in the United Kingdom are excluded from the British Public Debt. Not only these advances to the Provincial Governments but also the Railway debt of the Government of India may ultimately be separated from the ordinary debt, and raised, subject perhaps to a Government of India guarantee, not on the general credit of the revenues of India but on the security of the assets of the Provincial Loans Fund and of the Railway undertakings of the State respectively. The true facts regarding the Public Debt of India would be less obscure than they are to-day and the facilities for raising new capital would be widened, if so large a portion of the money required for capital development of all kinds in India had not to be raised by a single borrower, namely, the Government of India, on the sole security of the revenues of India.

BUDGET ESTIMATE FOR 1925-26.

Exchange.

37. The way is now clear for the presentation of the Budget estimates for the coming year. I will deal first with the subject of Exchange. For 1924-25 the rate of exchange is expected to work out at an average of 17½*d.* and for nearly half the year exchange has been fairly steady in the neighbourhood of 18*d.* I have no intention this year, any more than a year ago, of prophesying or promising any particular rate, but, as I said last year, we are compelled to adopt some definite figure for Budget purposes, although the actual figure must be subject to events entirely or mainly beyond our control. The House is already aware from our discussions in connection with the Railway Budget that I have taken for Budget purposes for 1925-26 a figure of 18*d.* In view of the debates which have already taken place in this House during the current session on the exchange question I should have been content to leave the matter at that and not take up the time of the House by devoting a part of my Budget speech to a further examination of the subject of Exchange. Moreover, I am anxious neither to argue nor to be thought to be arguing for or against the ultimate fixation of the rupee at any particular figure.

38. But there is one aspect of the question which I had hoped to deal with on the debate on Sir Purshotamdas Thakurdas's Bills to fix the ratio of the rupee at 1*s.* 4*d.* gold forthwith. Those Bills cannot now come up for discussion much before the end of the session and consequently I feel compelled to say something on the subject to-day. I am compelled to do this because it has been brought home to me that the old fallacy that a high exchange benefits the importer of goods from abroad and a low exchange benefits the primary producer and the exporter, is still prevalent in some parts of India, and that the absence of any reasoned refutation of this doctrine from the spokesmen of the Government has been taken to imply that it cannot be refuted. The explanation, so far as I am concerned, of the absence of any refutation is a simple one. It was not until quite recently that it dawned on me that any one could seriously believe it to be true.

39. This hoary old fallacy has long ago been given up in most countries of the world. Why should it still have a semblance of life in India? The reason is partly perhaps that it is founded on one partial truth from which it is a wholly and entirely unjustifiable generalisation. I will return to this in a moment. But the main reason is, I fear, a less tangible one. If a view is sincerely held and is based on reasoning, it is possible to meet it in argument, but it does not appear to be so in this case. There is a deep-rooted suspicion in some quarters, due I think to want of clear understanding of a difficult subject, and for that reason all the more difficult to eradicate, that the policy of the Government of India in regard to Currency and Exchange is consciously dictated solely or mainly by a consideration of interests other than those of India or even—so sinister is the suspicion—is directly calculated to keep Indian business and commerce from availing themselves of their natural opportunities and from growing to their full stature. There is no knowledge for which I wish more ardently than knowledge and understanding how to combat this suspicion which I know is absolutely unfounded. I am sure that everyone in this House recognises that neither I nor the Government of India have any interests whatsoever other than the interest of India in our minds in the policy which we are following in regard to Currency and Exchange. Some members may disagree with our policy, but they do not doubt our motives. Outside the House it seems to be otherwise. When an increase of world competition—inevitable in present world conditions—creates difficulties or reduces profits, at once voice is given to the suspicion that in some obscure way the Government of India, whose interests as representatives of the taxpayer are necessarily identical with those of Indian trade, are deliberately trying to damage Indian trade. All sorts of motives which have never entered into the head of the Government are attributed to them and the tragedy of the position is heightened by the fact that the existence of such suspicions and the attribution of such motive are themselves a bar to effective cooperation between the Government and the people of India and add enormously to the difficulties of arriving at and carrying through the policy most truly beneficial to India.

40. The partial truth to which I referred just now is that in a period of rapidly rising exchange there may be some temporary tendency for exports to be checked and imports stimulated. But when, as has been happening in the last 12 months, world prices have been moving up outside India and a natural stimulus has thus been given to the world's demand for India's produce, the effect of a rising rupee exchange has been in the main to keep rupee prices from rising in sympathy with world prices. During the last year or so prices of goods imported into India have gone up considerably in terms of sterling, while remaining fairly steady in terms of rupees. Similarly prices of goods exported from India have remained fairly constant in terms of rupees, but have gone up in terms of sterling. I take sterling as the most suitable currency for the purposes of comparison because exports from India tend to be paid for in sterling to whatever country they may be consigned. The exporter, that is to say, has been getting a larger amount of sterling for his exports, but when his sterling has been converted into rupees, the amount of rupees has proved to be much what it was before.

41. Let me give a few figures in illustration comparing the prices of Indian exported produce in August 1923 and October 1924.

	August 1923.	October 1924.
Rice	13/6	18/-
Wheat	40/-	63/6
Linseed	£18-10-0	£25-0-0
Ground nuts	£20-10-0	£28-10-0
Copra	£27-5-0	£33-0-0
Cotton seed oil	£34-0-0	£44-0-0
Ground nut cake	£11-10-0	£13-10-0
Jute	£22-5-0	£42-10-0
Cotton	11·20*d.*	12·30*d.*
Wool	12*d.*—14¼*d.*	19*d.*—26*d.*
Hemp	£20—£35	£38—£55
Hides	1/9*d.*	2/1*d.*
Skins	5/9*d.*	6/10*d.*
Manganese	1/9*d.*	1/10*d.*
Tea	1/6*d.*	2/-
Coffee	126/-	190/-
Shellac	260/-	330/-

I take the figures for October 1924 because these figures relate to the moment when the Government of India intervened last autumn to make large purchases of sterling in order to check the rise in exchange for the time being —an action which I may observe proves conclusively if proof were needed, that there is no foundation for the charge which I have more than once denied categorically that the Government of India's policy has been to push exchange up. But I think I am correct in saying that in most cases (tea is an important exception) the sterling prices of the commodities in question are now as high as or higher than they were in October. The lesson of these figures is that the rise of approximately 12½ per cent. in exchange which has been taking place during the period in question has been reflected not in a reduction of the rupee prices obtained by the exporter, but in an increase of the sterling prices paid by the importer who has been forced by India to pay the increased price represented by the increase in the sterling value of the rupee. The result has therefore been that during the period under consideration the rise in the rupee has had very little effect, if any, in the direction either of discouraging Indian exports or of encouraging imports into India. Indeed, if it had had this effect, the result would very quickly have been to bring the value of the rupee down again.

42. It is clear then that the producer for export has not been getting a lower value in terms of rupees than he was getting before the rise in exchange. But, it may be said, he would have been getting higher rupee prices but for that rise. Let me examine this claim from another angle. It is a truism that exports can be paid for only by imports. This is subject to one apparent exception when the imports take the form of securities, and for a country with a considerable external debt such as India has, there are considerable advantages in taking payment for exports in this form of imports. But it is clear that there is nothing disadvantageous for India in the fact that a given amount of rupees produces a larger amount of sterling and will go further therefore in redeeming India's sterling indebtedness I need not pause further to deal with this exception. In so far as India produces for export, she must in some form or other take payment in imports, not of course necessarily from the country

to which she exports, but from some external source or other. It follows that any effect which a rise in exchange may have in preventing a rise in the rupee prices of exported goods is balanced by a corresponding reduction in the number of rupees required by India in paying for the things which she has imported in exchange. In other words, the producer's rupees have gone further than they would otherwise have gone.

43. Let me illustrate this truth by one striking example which is indeed connected with a particular exception to the general statement I have just made that the effect of the recent rise in exchange has not been to increase imports. The result of recent exchange movements has certainly been to encourage one particular kind of import into India, namely, the import of gold. The price of gold has come down so much in terms of rupees as well as in terms of sterling that gold has looked very cheap. In so far as India takes gold in payment for her exports, therefore, a man who has had a given quantity of cotton or of wheat for export has been able to get in exchange a larger amount of gold than previously. In terms of gold India has been getting very much better value for her exports. I do not regard gold as the ideal form in which India should take payment for her exports, but when the producer is getting a considerably larger amount of gold for his produce how can it be maintained that the rise in exchange has been robbing the producer to the extent of 40 crores of rupees a year or some equally fantastic figure ?

44. But my opponent will say, a little less confidently I trust by now but still tender towards his pet fallacy, the producer does not produce entirely or even mainly for export, and surely he would have been better off if he got more rupees for his produce ; they would have gone further in the bazar in his purchases of articles other than imported articles, the price of which is not affected by the enhanced price of imported articles which the lower exchange would have caused. I note in passing that many Indian producers for export do in fact take payment in gold imported in exchange. But my reply to this argument is that internal prices are very far from being unaffected by the level of external prices. Consider, for example, the present price of wheat. In some cases the effect of a change in that level may be delayed, but

in the long run there always tends to be a constant equilibrium between prices of the various bazar commodities whether imported or not, and if the producer is getting rather more rupees for his produce, the consumer—in this case, be it noted, necessarily the Indian consumer—must be paying more rupees for his purchases whether produced in India or not. So, whatever the producer gains if he does gain (and his gain would in any case be only a temporary one), is at the expense of the consumer who is in any case an Indian and may be the producer himself in his capacity as a consumer. Where is the gain to India in this? Moreover, to a very large extent the producer in India is also the consumer of his own produce, and it is obvious that in so far as this is the case he is unaffected by a rise or fall in the price of what he produces.

45. But now the final trump card is played against me and I am told triumphantly that the raising of the exchange is a method of indirectly raising taxation. Let us examine this point. The amount of taxation that has to be raised year by year depends, as this House well knows and as the previous Assembly knew perhaps even better when it was faced year by year with the need for raising additional revenue, entirely on the amount which the Government spends. It is well known that until the budget for the year 1924-25 the Central Government had been compelled in order to make ends meet to increase taxation continually for a considerable number of years. In 1924-25 we were able to present a Budget offering the alternative of a reduction of the salt tax or a reduction of the Provincial contributions. Why were we in a position to offer such a reduction? Partly because the amount of rupees required from the Indian taxpayer to meet external payments was lower owing to the higher average rate of exchange, and partly also because owing to the exchange policy of the Government the level of prices in India had not risen in such a way as to increase the rupee expenditure of the Government. The House, in a somewhat enigmatic manner no doubt, decided against the reduction of Provincial contributions and in favour of the reduction of the salt tax. If by the fiat of this legislature exchange were now suddenly put back to 1*s.* 4*d.* as some people desire, not only would a heinous injustice be done to many innocent

people who have entered into contracts at prevailing rates, but at best the Government could not offer the country this year an opportunity of reducing the existing scale of taxation or of reducing the Provincial contributions by as much as they might wish, and at worst the question of increasing the salt tax or the imposition of some other form of additional taxation would again have to be faced. It was partly the higher exchange which enabled us to reduce the salt tax a year ago, and it may be—one day or another, I will not prophesy—that the same cause may assist us in reducing the Provincial contributions. I ask the House then: is it the taxpayer's interests which are in the minds of those who want to reduce the ratio to 1*s.* 4*d.* forthwith? The answer, Sir, is in the negative, or perhaps I should say that the question does not arise in their minds: there has been no question of considering the taxpayer's interests.

46. I say therefore that neither the producer nor the consumer nor the taxpayer has anything to gain by legislative intervention to reduce the rate of exchange to 1*s.* 4*d.* gold from its present level of 1*s.* 6*d.* sterling, which for the moment is practically the same as 1*s.* 6*d.* gold. I would admit at once that a sudden fall in exchange from 1*s.* 6*d.* to 1*s.* 4*d.* would put money into the pockets of individuals in Bombay and elsewhere: it would also no doubt for the moment enable the Bombay cotton mills to charge higher prices for their produce at the expense of the consumer. But it would certainly not benefit the consumer or the wage-earner or the producer generally, nor would the benefit to the millowner be more than an ephemeral one. The truth is that rapid changes in the rate of exchange may for the moment help this or that section of the community and that arbitrary intervention by the authorities in order either to raise or to lower the rate always needs very strong justification. But what the country as a whole wants is stability—stability first and foremost in internal prices, and next in importance stability of exchange—and after a certain interval it makes little difference either to the exporter or to the importer, either to the producer or to the consumer, what the precise ratio may be at which exchange may stabilise itself provided that it remains fixed at that ratio for a reasonable length of time. On the other hand, it is a considerable disadvantage

to the taxpayer in a country which has large payments to make abroad if the rate of exchange is deliberately and artificially depressed. It means that, among other things, the existing taxes, and imposts provide a smaller amount of the external currency in which the external payments have to be made. In other words, more taxes have to be imposed or the date of reduction of taxation has to be postponed. Natural causes connected with world movements of exchange and prices have recently tended to raise the exchange value of the rupee; why should the taxpayer be arbitrarily deprived of this advantage which has come to him from natural causes? Is it not far better to let natural causes continue to operate as the Government of India propose and leave the fina decision of the ratio to be determined by the Currency Committee in the light of the further experience which a few more months will give us, when, in addition to dealing with the wider questions which must come before them, the Committee can finally fix the ratio at whatever figure may be most truly in the interests, not of this or that section, not of the producer or the consumer, or the taxpayer, considered in isolation, but in the best interests of India as a whole?

Expenditure.

Military Services.

47. I will now deal with the estimated expenditure for the year 1925-26 and begin with the largest item, Military expenditure. We are providing in our Budget for a gross Military expenditure of 60·26 crores, and a net Military expenditure of 56·25 crores. The House will not fail to observe the close approximation between the figures for our net military expenditure in the last three years which have come under review to-day namely, the actual expenditure for 1923-24, the revised Budget for 1924-25, and the Budget estimate for 1925-26.

48. But in order to bring out the continuous and substantial reduction which has taken place in our expenditure on Military services, I propose to go back for a moment to 1920-21. Our net Military expenditure in 1920-21 was 87·38 crores; in 1921-22 69·80 crores; in 1922-23 65·27 crores and in 1923-24 56·23 crores, a figure, it will be observed, well below the figure proposed for that year by the Retrenchment Committee. These are the actual ascertained

figures. The expenditure in 1920-21 was inflated by heavy outgoings in connection with the special operations in Waziristan and the North-West Frontier, while in 1921-22 similar abnormal conditions continued but on a reduced scale. The Budget estimate for Military expenditure in 1922-23, which formed the basis for the examination conducted by the Retrenchment Committee, amounted to 67·75 crores. After an exhaustive examination of all the various branches of Military administration, that Committee recommended that the net Budget estimate for 1923-24 should be fixed at 57¾ crores, subject to such addition as might be necessary on account of delay in carrying out the proposed changes and of any special expenditure that might be necessary over and above the established charges. The Committee recognised that in the near future there would be a considerable falling off in expenditure in consequence of the liquidation of liabilities arising out of the war, such as gratuities to demobilised offices. They expressed the opinion that the adoption of their recommendation would enable the estimates in subsequent years to be reduced to about 57 crores, and ultimately should a further fall in prices take place, to 50 crores. But as stated by the Committee, the Commander-in-Chief was unable to subscribe to this latter expression of opinion.

49. I have already explained to the House that the actual expenditure in 1923-24 proved to be 56¼ crores. To this there must be added 3 crores representing the utilisation of stocks without replenishment. For 1924-25 the revised figures point, as I have explained to the House, to a total expenditure of 56·33 crores; but here again there is additional expenditure in kind due to the using up of stores without replenishment amounting to 1·10 crores. For the purposes of comparison with the current year, therefore, the true expenditure of 1923-24 should be taken at 59¼ crores and the true expenditure of 1924-25 at 57·43 crores. Once again in 1925-26 we hope to be able to utilise stores without replenishment to a total of 70 lakhs. The estimate of net cash expenditure for the year is 56·25 crores making a total of 56·95 crores for expenditure in cash and kind taken together.

50. In compiling the Budget for 1925-26 we have to take the actual figures for 1923-24 and the latest revised figures for 1924-25. These give us a basis of compilation which may

be regarded as reasonably normal. The estimates for 1925-26 have been under consideration since July last by a Sub-Committee of the Executive Council appointed for this special purpose by His Excellency the Viceroy. As I foreshadowed in my Budget speech a year ago, specially heavy provision is necessary in 1925-26 for terminal charges on account of gratuities to demobilised officers. The amount required for this purpose is 1·71 crores, nearly a crore more than the Revised estimate in the current year. We are, however, approaching the end of these abnormal terminal charges, and we anticipate that in 1926-27 the final balance required to liquidate our total liability will amount to a few lakhs only.

51. If all abnormal items are excluded, the estimates for the established charges of the Army for 1925-26 amount to 55 crores. These estimates include not only 27 lakhs on account of the item introduced for the first time last year in respect of Customs duty on imported stores, but also an entirely new item for charges for stationery and printing for the Army amounting to 13 lakhs transferred from Civil expenditure in accordance with the recommendations of the Public Accounts Committee. The provision for anticipated additional charges on account of the revision of pay and passage allowances for the officers of the Army in India in 1925-26 amounts to 45 lakhs. A special provision of 43 lakhs is included for buildings for the Royal Air Force and for the continuation of building schemes in Waziristan now approaching completion. The expenditure on the purchase of army stores in India and in England has been reduced by about 1·70 crores. In spite of the large and continuous reductions which, as I have shown, we have been able to effect in Army expenditure since 1920-21, and of the further appreciable reduction shown in the estimates for 1925-26, I am happy to say that, subject always to our being spared the necessity for expenditure on those active military operations which are the nightmare of every Finance Member, I confidently look forward to a further important reduction in 1926-27.

52. Before leaving the Military estimates I wish to draw attention once more to the stores account of the Army. At the time when the Retrenchment Committee sat, the amount of money locked up in Military stores was estimated at 20½

crores. This figure has now been reduced by 4 crores to 16½ crores on the 31st March 1925. If our Budget anticipations for 1925-26 are realised, there will be a further reduction by 70 lakhs to approximately 15¾ crores on the 31st March 1926. This sum represents mainly working and mobilisation reserves and the actual balance of stores surplus to requirements will not be of any considerable extent.

Civil Expenditure.

53. I have already dealt with the provision to be made for 1925-26 for reduction or avoidance of debt and with the reduction of 57 lakhs in Opium expenditure expected to result from restriction of the cultivated area and reduction of the price to be paid to cultivators of opium. The net expenditure on account of interest on debt and other obligations will be less than in 1924-25 by 97 lakhs owing to a large increase in the amount of interest due on Railway investments and on loans to Provincial Governments. A provision of 16 lakhs is being made for new civil works and a somewhat higher scale of expenditure has also been allowed for under the heads of ordinary maintenance and repairs. This head, however shows a large decrease owing to a reduction in the special expenditure in Waziristan.

Additional expenditure on beneficial services.

54. I feel particular satisfaction in drawing the attention of the House to the fact that we have been able, concurrently with the reduction we have made in Military expenditure, to provide additional sums quite appreciable in aggregate amount, for education, research and other beneficial services both in the General Budget and in the Budget for the areas directly administered by the Central Government. By way of example, I may mention in particular the restoration of 3 lakhs out of the grant of 5 lakhs for the Indian Research Fund which was suspended two years ago on the recommendation of the Retrenchment Committee ; the provision of increased grants for the Islamia College in Peshawar and other colleges in the North-West Frontier Province ; additional expenditure for the Forest Research Institute at Dehra Dun ; increased grants to the Department of Agriculture for erecting a sugarcane breeding Station at Coimbatore, and a larger provision for the Agricultural Institute at Pusa.

Precautions against over-estimating.

55. In connection with the prevention of over-budgetting I draw attention to the fact that we have for the first time this year adopted, as an experimental measure, the system of making lump reductions in some of the more important heads of expenditure to allow for probable savings. The total cut thus made in the estimates of Civil expenditure amounts to 15 lakhs. A similar cut of 20 lakhs has been made in the Military estimates. We hope that the system can be so developed as to provide an effective check against the possibility of over-estimating to which the Public Accounts Committee has this year devoted considerable attention. When departmental officers frame their Budgets, they naturally provide for the full sanctioned strength, but small savings invariably occur under individual heads of expenditure due mainly to accidental causes such as a temporary shortage of staff, smaller expenditure on leave salaries and the like. It is impossible to foresee and allow for such savings individually, but in the aggregate they may be considerable. It may be that the particular cuts we have made will not be justified by results, but I have no doubt that on the whole the total reduction will be fully realised. This course is not altogether convenient in that it restricts, and possibly unduly restricts, the opportunity for re-appropriation which is frequently necessary in order to meet small casual excesses and it may have the further inconvenience of forcing us to come before this House for supplementary grants. But the Finance Department will certainly do its best to secure that such supplementary grants shall not be necessary if it can possibly help it, and when they are really necessary, I feel sure that the House will recognise the fact. I believe the principle is a sound one in itself; it has recently been adopted on the recommendation of the Public Accounts Committee in England in respect of the British Army Estimates, and I confidently hope that it will in the end lead to more accurate budgetting.

Should expenditure be shown gross or net?

56. Our total expenditure including the charge for interest on Railway capital for 1925-26 is estimated at 130·44 crores. Excluding Railways altogether, it amounts to 101·78 crores. The question whether we should show our expenditure gross or net is an important one in which the

Public Accounts Committee this year took considerable interest, though in the end for lack of time they had to leave the solution of the problem to their successors. I refer those who are interested to Appendix X to Volume I of the Report of the Public Accounts Committee, dated the 6th September 1924. Briefly the position is as follows. Prior to the year 1907 all receipts and charges were shown gross in the accounts, but in 1907 after discussion with the Secretary of State which had been proceeding for a number of years, the system was introduced of showing gross working expenses as a deduct entry in the case of Railways and taking net receipts only into the Budget. This method was extended later to the Irrigation and the Posts and Telegraphs Departments, and the question has now arisen whether we should extend it to all our Commercial Departments or should revert in all cases to the earlier system of showing expenditure gross.

57. I do not wish at the moment to do more than draw attention to a subject on which much may be said on both sides. The subject is particularly important in connection with the control of the Assembly over the expenditure of the Executive. Under the developed theory of Votes in Supply and of Appropriation, the British Parliament is entitled, and indeed required, to vote all expenditure of every kind (except of course such expenditure as is included in the Consolidated Fund charges and is not voted annually). If Parliament does not vote expenditure gross its control over the expenditure of the Government is weakened, in so far as the latter has receipts which it can use for meeting expenditure and can come to Parliament for authority merely for that part of its expenditure which cannot be met from such receipts. For the purpose therefore of the voting of Demands for Grants it is desirable that this Assembly should deal with gross expenditure, but when the gross amount of expenditure required is fully explained in the Demands for Grants, there is considerable advantage in dealing mainly with net expenditure in the Budget estimates. The inclusion of the gross working expenses of the Railways, for example, obscures the true facts regarding the real expenditure of the State, and now that the Railway Budget has been separated from the General Budget, there is good reason for excluding all Railway items. The practice of showing our Opium revenue

gross has given an exaggerated notion of our dependence on this source of income. If a clear picture is to be given of the true financial position of the country, the receipts from sources other than taxes which are available to meet particular expenditure can with advantage be treated in the Budget statement as a deduct entry. In statement D of the Budget honourable members will find the figures of net expenditure and in the Secretary's Explanatory Memorandum a statement of the amount of gross expenditure divided into voted and non-voted respectively, and I trust they will find these of interest.

Revenue.

Customs.

58. I now turn to the estimates of our revenue. In 1924-25, if we ignore the non-recurring refund of 2·80 crores, our net Customs revenue is now estimated at 47·56 crores. We cannot count on a repetition in 1925-26 of the unusually high receipts from cotton piece-goods, sugar and cotton excise duty, as well as from protective duties. I accordingly place the estimate for 1925-26 at 46·35 crores, or 1·21 crores less than in the current year.

59. In this figure I have made allowance for the effect of the adoption of some minor proposals for reduction in our Customs tariff. These are in the main on the same lines as the proposals which were made in the Finance Bill as originally introduced a year ago, but fell out when the Finance Bill was revised. They include the abolition of the import duty of 2½ per cent. on grain and pulse, the reduction from 15 per cent. to 2½ per cent. *ad valorem* of the duty on reeds, healds, and various other articles, chiefly used in power looms and finally the modification of the duties at present imposed on petrol in such a way as to fix the duty to be paid by all petrol alike whether imported or home produced at 4 as. a gallon in place of the existing duties of 6 as. a gallon for home produced petrol and 8½ as. a gallon for imported petrol. These proposals are recommended by the Government in the interests of trade, and the House will have an opportunity of considering them in detail when the Finance Bill is taken into consideration. Their effect on our revenues is inconsiderable. I may mention here that we do not propose to

invoke the assistance of the Provisional Collection of Taxes Act either in order to bring these proposals into effect before the Finance Bill becomes law or for any other purpose in connection with the Finance Bill this year.

Taxes on Income.

60. On the whole the year 1924-25 has been better for trade than the previous year, though the cotton mill industry has continued somewhat stagnant. But as I have already observed, our original estimate of revenue from Taxes on Income for 1924-25 proved unduly sanguine. For 1925-26 I put the total yield at 17·35 crores, which is 88 lakhs higher than the Revised estimate for the current year, but still 87 lakhs below the original Budget estimate of that year, and I trust, considerably below the figure which our receipts from Taxes on Income will reach in a year following a period of really good trade.

Salt.

61. In my Budget speech last year I spoke of a prospective reduction of 2·16 crores in 1925-26 under the head of Salt as compared with the figure of 1924-25. We are justified in assuming that the yield of the salt duty will be a normal one in the coming year, and I now put the revenue at 6·95 crores. This is less by 79 lakhs than the revised figure for 1924-25 which was swollen by collections at the higher rate of duty in force in 1923-24 under the system of credit sales. The fact that the reduction amounts to 79 lakhs only is due to the circumstance, which I have already explained, that 1·31 crores of Salt revenue originally expected to accrue in 1924-25 were thrown back into 1923-24.

Opium.

62. I have already dealt with our estimates of Opium revenue which amounts to 3·56 crores gross and 1·76 crores net. Our receipt include a non-recurring amount of about 20 lakhs under excise opium resulting from a change in procedure under which Local Governments will take over from us on payment the stocks of excise opium held in treasuries on the 1st April 1925 and will in future make payment to us on receipt instead of as at present only at the time of sale to the public.

Railways.

63. The fixed contribution from Railways to general revenues will, as in the present year, be based on the figures of 1923-24 and

amounts to 5·09 crores. In addition, as the House is already aware, we expect to receive some 15 lakhs representing one-third of the excess over 3 crores expected to be transferred to the Railway Reserve. Our total receipts from Railways for 1925-26 are therefore put at 5·24 crores as compared with 5·64 crores in 1924-25.

Posts and Telegraphs.

64. I have explained the estimates of the Posts and Telegraphs Department for 1925-26, but there is one important consequence of the change in our accounting procedure in connection with the treatment of postal and telegraphic stores which I must mention here. Hitherto such stores have been paid for from Revenue at the time of original purchase and credited to a Suspense account within our Revenue account which is cleared when the stores are actually issued either for revenue or capital purposes, a corresponding credit being taken to Revenue. This has been found very inconvenient in practice and our Revenue accounts have been affected by considerable fluctuations in the amount of these stores balances. In some years when stores were purchased for special reasons in larger quantities than usual, our expenditure has been inflated. In the last few years when purchases have been restricted and we have lived on accumulated stocks, the large credit to Revenue was taken as a reduction in our expenditure. This made comparisons over a series of years difficult. We have now decided on the advice of the Auditor-General to keep these transactions outside the Revenue account. The immediate effect of this procedure will, however, be that there will be a large credit to Revenue in the course of 1925-26, in respect of the value of stocks held on Revenue account on the 31st March 1925, which is estimated to be 1·24 crores. New stores purchased during the year will, however, no longer be debited to Revenue. The actual addition to Revenue caused by this change of procedure in 1925-26 amounts to about 69 lakhs which represents the estimated value of the net new purchases as we anticipate that the amount of stores in stock and in workshops will be reduced to that figure by the 31st March 1926. But it is clear that in the first year in which the change is made the result must be a non-recurrent receipt of 1·24 crores which will not reappear in the following years.

Other Revenue heads.

65. Under other heads of Revenue I have allowed for a reduction in Interest receipts owing to smaller balances being available for temporary investment, but the Currency receipts are expected to exceed those of 1924-25 by 25 lakhs chiefly because of the larger discount on Treasury Bills issued to the Paper Currency Reserve during the current year.

Interest on Paper Currency and Gold Standard Reserve investments.

66. Our estimates of revenue assume a continuance of the practice of appropriating to revenue the interest on the Paper Currency Reserve and the surplus of the Gold Standard Reserve over £40 millions. This practice has now been adopted for several years in succession and I should not have thought it necessary to dwell on it if its correctness had not recently been challenged in this House. Both the Paper Currency Reserve and the Gold Standard Reserve, though they are kept distinct and have different titles, are in essence Currency Reserves. The profits on the issue of currency are in most countries treated as an ordinary and legitimate source of income, as for example in the United Kingdom. But the House will remember that the Babington Smith Committee recommended that so long as *ad hoc* securities in the Paper Currency Reserve remained outstanding, these particular receipts should not be treated as revenue but should be applied to writing down the *ad hoc* securities. The purpose which the Committee had in mind in making this recommendation was to bring about a steady contraction in the then inflated amount of our paper currency and to earmark a specific source from which such contraction could be paid for. Conditions have now entirely changed and there is no reason to take special steps to contract our currency. Indeed, the same honourable members who have challenged the practice of crediting these receipts to Revenue have been the loudest in their objections to any further contraction of the currency. If these receipts are not treated as revenue and are not applied for the purpose of contracting the currency, the only alternative is to treat them as Capital receipts, and this is indeed the effect of the proposal made by one of my critics that they should be applied to the purchase of Government of India rupee securities in order to replace the *ad hoc* securities. So long as the Government of India

has a large capital programme of new expenditure, it would obviously be necessary for it to re-borrow in a new form the amount of money spent on purchasing blocks of securities representing its existing debt for the Paper Currency Reserve. The procedure proposed amounts simply to the substitution of securities purchased in the market for *ad hoc* securities, and as I explained at some length on a previous occasion, there is in essence no difference between the two forms when held as cover for paper currency. Both are in fact nothing more than I. O. U.'s of the Government of India held as cover for I.O.U.'s payable on demand. The net effect therefore of adopting this suggestion would simply be to increase the amount of our provision out of Revenue for reduction or avoidance of debt, and I observe with interest that the gentleman who made the proposal, has followed it up by complaining that our provision for reduction or avoidance of debt is already too high.

Surplus.

67. We are now in a position to strike a balance. The total estimated revenue for 1925-26 amounts to 133·68 crores as against an estimated expenditure of 130·44 crores disclosing a surplus of 3·24 crores. But before considering the nature of this surplus and the use to be made of it I must turn to the subject of Ways and Means.

Ways and Means.

68. The following statement summarises the Ways and Means position in India and England taken together during 1924-25 and 1925-26 :—

[In crores.]

	Revised, 1924-25.	Budget, 1925-26.
Railway capital outlay..	12·9	23·0
Delhi and Posts and Telegraphs capital outlay ..	3·0	3·7
Discharge of funded debt, debentures, etc.	4·5	11·0
Discharge of Treasury Bills with the public ..	2·1	..
Loans to, and drawings by, Provincial Government	12·0	14·0
Miscellaneous outgoings	7·7	..
	42·2	51·7

[In crores.]

	Revised. 1924-25.	Budget. 1925-26.
Revenue surplus	4·0	0·7
Rupee loan	13·2	12·0
Cash Certificates	4·6	4·2
Savings Bank deposits and other unfunded debt ..	5·1	5·6
Appropriation for reduction or avoidance of debt (including sinking fund payments)	3·8	5·0
Railway Reserve Fund and Railway and Posts and Telegraphs depreciation funds	6·2	4·9
Miscellaneous receipts	..	1·4
Reduction of cash balance	5·3	17·9
	42·2	51·7

69. In 1924-25 our total liabilities are considerably less than the Budget estimate. The reduction is mainly due to the failure of the Railways to spend the sum provided for capital outlay. The continued issue of Cash Certificates on the improved terms introduced in April 1923 is estimated to give the satisfactory net receipt of 4·60 crores instead of 1·50 crores as estimated, and our revenue surplus for 1924-25 is better by 3·82 crores. The sum raised by our rupee loan was nearly 7 crores less than the figures assumed in the Budget. It was estimated a year ago that we should close the year 1924-25 with a balance of 18·68 crores. We now anticipate that the balance will be 36·19 crores. Though our balance is larger than we originally anticipated, it nonetheless shows a reduction of about 5·3 crores as compared with our opening balance.

70. For 1925-26 Railway capital outlay is estimated, as the House is aware, at 23 crores. We have also to provide during the year for the maturity of about 3½ crores of 1925 War Bonds. Loans to Provincial Governments mainly for capital development purposes are put at about 14 crores, and about 1½ crores are required for the new Imperial Capital at Delhi. I may mention that the gross outlay to the end of 1924-25 on new Delhi is estimated to amount to 11·26 crores, and the net outlay to 10·94 crores. The first step towards the occupation of the Secretariat was taken in the autumn of 1924 when the Accountant General, Central Revenues, and the Taxation Enquiry Committee were given office accommodation there. The work is now well within sight of

completion and after a year or two this special form of capital expenditure will disappear finally from our Budget.

Rupee Loan.

71. Our position at the end of 1924-25 in regard to balances will be a strong one both in India and in London. In India I anticipate that the maximum amount of new money that we shall require to raise by a rupee loan in the open market will be 12 crores, a figure which is well within the amount of the annual savings of India available for investment in Government securities. But as I recently explained to the House, the question of beginning operations for the conversion of early maturing bonds is one which is engaging the close attention of the Government of India. I am not in a position to make any statement on the subject at present, but it is not improbable that when we approach the market for our new rupee loan we shall also put before the public a conversion offer.

External borrowing.

72. The last external loan which we issued was in May 1923 when £20 millions sterling of India 4½ per cent. Stock was offered to the public at 90. We were fortunate in our choice of date for this issue, as generally speaking the prices of gilt-edged securities on the London market stood at a higher level at that period than they have done at any time since. In 1924-25 we were able to avoid new external borrowing altogether and I am glad to be able to say that we have every expectation of repeating this happy abstention again in 1925-26. This will be a particularly satisfactory achievement in that we have to provide in the summer of 1925 for paying off about £2½ million of Great Indian Peninsula Railway guaranteed stock when that Railway is taken over by the State. Apart therefore from the ordinary sinking funds which are operating to repay the sterling debt, we shall thus be converting this amount of India's capital obligations abroad into an internal liability. The nominal total of our external debt will, however, be increased in 1925-26 in consequence of the taking over of the debenture stock of the Great Indian Peninsula Railway to the amount of £3½ million, just as it was increased in 1924-25 by taking over the debenture stock of the East Indian Railway, increases which, as I have already pointed out, do not represent additions to India's external liabilities but simply a change in the form of an existing debt.

Remittances.

73. There has been a strong and continuous demand for rupee exchange throughout the year, and we anticipate that our total remittances during 1924-25 will amount to £42 millions. We have already remitted about £40 millions of which about £33 millions have been obtained by the purchase of sterling in India. It has been necessary in view of the general cash position in India to transfer the equivalent of £6 millions from the Paper Currency Reserve in India to our treasury balances against a corresponding transfer in London, and for the purposes of the Ways and Means statement we are assuming that the total of such transfers during 1924-25 will amount to £6 millions. For 1925-26 we have taken a figure of £31½ millions for remittances from India.

Final Proposals.

74. I remarked in my Budget speech a year ago—and subsequent events fully justified me—that although a Finance Member always desires above all a Budget surplus, he frequently finds it the cause of more embarrassment to him than any other part of his Budget. Once again in 1925-26 we have a surplus to dispose of amounting, as I have already said, to 3·24 crores. The first necessity is to examine the nature of this surplus carefully and see how far it can be regarded as a true recurrent surplus. Thanks to the separation of Railway Finances from General Finances, we are no longer in doubt regarding the permanence of that part of our revenue which represents the contribution from the Railways to the general taxpayer. We have made a satisfactory provision out of revenue for a regular programme of reduction or avoidance of debt, and though there is, as always, much new expenditure which might be regarded as desirable or even urgently necessary out of Central revenues, we have at any rate been able to provide this year for some of the most valuable of the beneficial items of expenditure which had to be dropped during the period of special stress. On the other hand, if it is urged, as it well might be, that an unfavourable monsoon cannot be regarded as an improbable event in this year or next, I can reply that the separation of Railway Finance reduces the influence of the monsoon on

our General Budget figures, that our estimates are not dependent for their realisation on the monsson's proving an exceptionally good one, and that, if we take a reasonably wide view of the general prospects, we are entitled to hold that India is not altogether without a reservoir of financial power stored against a rainless day.

75. But there are three items on the receipt side of our account which are definitely of a non-recurrent character. I refer to the 1·24 crores credit to Revenue from the issues of postal and telegraphic stores, the final credit of 13 lakhs from enemy ships and about 20 lakhs non-recurrent Opium revenue, to all of which I drew attention earlier in the evening. In our Military Budget also we have to make allowance for the fact that the process of eating down our stores is still continuing during 1925-26 and that approximately 70 lakhs of such stores are expected to be consumed during the year without replacement. To the extent of 2·27 crores therefore the surplus as shown above is swollen by receipts of a non-recurrent character. But on the other hand we have in our Military Budget 1·71 crores of expenditure in connection with the disbandment of surplus officers, which represents a non-recurrent item of expenditure, and to this extent our normal surplus is made to appear less than it otherwise would be. Taking all these items together, we are justified in concluding that in any case 2·68 crores of the surplus represents a true recurring surplus. I shall no doubt be reminded that the position in regard to exchange introduces a further doubt. The House must, however, remember that now that the Railway Budget is separated from General Finances, exchange transactions in regard to Railways do not affect our General Budget to any appreciable degree. To that extent exchange fluctuations are of less moment to our finances than previously. Moreover, we do not overlook the possibility—I hope the probability—of a continued reduction in our Military expenditure, and we are justified also in looking forward hopefully to a considerable improvement as time goes on in our receipts from Taxes on Income. The Government of India have therefore come to the conclusion that they are justified in making proposals for giving up 2½ crores out of the surplus in favour of whatever claimant or claimants may be held to be deserving.

76. Are there any such claimants, and who are they? It is too late, I fear, for me as Finance Member to put in a claim on behalf of the taxpayer of the future and ask that the sum should be devoted to the reduction of debt. But there are many members I know who would like to see the charges for letters and postcards reduced. I sympathise entirely with the importance which is attached to the cheapening of communications of all kinds, but are we in a position this year to do anything in regard to postal rates? The dictum that taxation of communications is bad taxation applies to the Posts and Telegraphs Department quite as much as to Railways. The Department undertakes some tasks which in many countries are undertaken by private enterprise paying taxes and royalties to the State in return for the concessions granted. There may therefore be some justification for claiming a small contribution to general revenues from the Posts and Telegraphs Department, but it should in no circumstances be more than a small one. The converse, however, is also true. I see no justification for making the general taxpayer pay heavily for the cost of facilitating private correspondence. The Posts and Telegraphs Department is emphatically a business concern which should pay its way. If once we depart from this principle, there is no end to the possible burden which might be imposed on the taxpayer and the task of keeping working expenses down and securing economical and efficient management is made immensely more difficult. The figures which I have given to the House show that both in the current year and in the next, the revenue of the Department does not quite balance the expenditure under the system of commercial accounting. It may be that better trade and further improvement in the direction of economical and efficient management within the Department may enable us to take a differnt view a year or two hence, but it is clearly impossible to-day to contemplate any reduction in postal charges.

77. Moreover, any such reduction could only be made at the expense of our general revenue surplus, that is, at the expense of the other claimants, and whatever else may be said, it is clearly unjust that the Posts and Telegraphs Department should be subsidised at the expense not of the general taxpayer but of the taxpayers of particular Provinces. And

this is what is involved in 1925-26, if we devote any part of our surplus to a reduction of postal charges, since such action would limit our capacity to reduce the Provincial contributions.

Provincial contributions.

78. This brings me to the one claimant whose claim by common consent must come first. There is really no room for uncertainty in regard to the position. The Government of India have repeatedly said that their financial policy has been, is being, and will be, directed to the reduction and eventual extinction of the Provincial contributions at the earliest possible date. So long as any of the Provincial contributions are oustanding, we cannot devote our surplus to reduction of postal charges (unless this can be done out of the surplus of the Posts and Telegraphs Department's Budget itself) or to the reduction of Central taxation, without failing to live up to this promise which has been given to the Provinces without qualification. The Provinces were disappointed a year ago. We cannot disappoint them again.

Bengal contribution.

79. At this point I must refer to an item of 63 lakhs representing the contribution from the Government of Bengal which automatically falls due to be paid from 1925-26 onwards, unless the three years' moratorium previously granted is now extended. I have not included this item in the figure of 3·24 crores given as the amount of the surplus. My reason for omitting this is that it could hardly be regarded as part of our normal revenue in 1925-26 by any one who is familiar with its previous history. If the Government of India were still in the position in which they were in 1921 of being unable to balance their Budget without extra taxation, or even if their Budget just balanced but left no surplus over for the reduction of the contributions of other Provinces, the claim of Bengal to an extension of the period of remission of its contribution might not perhaps have been a very strong one. But in view of Bengal's special claim for consideration emphasised by the Joint Select Committee of Parliament, and in view of the fact that we are now in a position to begin the reduction of the contributions of other Provinces, the Govern-

ment of India after a careful and detailed study of the case have come to the conclusion that Bengal must be given some further respite before being brought into line again with the other Provinces.

80. The Government of India therefore propose that 74 lakhs out of the surplus of 3·24 crores should be kept in hand as a margin against possible disappointments or misadventures during 1925-26, and by way of security against any deterioration in the position of Central finances in 1926-27; that the remainder of the surplus, namely, 2½ crores, should be devoted to the reduction of Provincial contributions and should be applied in accordance with the order of priority between the Provinces definitely established under the Devolution Rules; and that in addition the contribution of 63 lakhs due from Bengal should be remitted for a further period of three years. The provinces entitled to a share in the 2½ crores in accordance with the Devolution Rules are—

Madras, whose contribution of 348 lakhs, will be reduced by 126 lakhs,

United Provinces, whose contribution of 240 lakhs, will be reduced by 56 lakhs,

Punjab, whose contribution of 175 lakhs, will be reduced by 61 lakhs, and

Burma, whose contribution of 64 lakhs, will be reduced by 7 lakhs.

81. It is desirable that I should mention a minor point arising in connection with the proposed reduction of the Provincial contributions. When a year ago we passed the Act abolishing the proviso to Section 20 of the Sea Customs Act and Government stores ceased to be imported free of duty, we entered into a temporary arrangement, partly because we were pressed for time, under which in 1924-25 we are repaying to the Provincial Governments the duty on Government stores imported by them. This arrangement is admittedly unsatisfactory. Considerable administrative inconvenience is involved in this system, and it is open to the

grave objection that it defeats an essential purpose of Indian policy which was one of the main justifications for the passing of the recent Act, in that, whatever proceedure is adopted, it still pays a Provincial Government to buy stores in England and get the duty refunded by the Central Government rather than to buy them in India at the import price *plus* duty. This is unavoidable so long as any refund of duty is permitted. The Government of India are not bound by any promise to continue such refunds, and they propose simultaneously with the reduction or remission of the contributions in the case of the five Provinces concerned to discontinue the refund of duty in their case as from the 1st April 1925. The amount involved is trifling, and does not amount to more than about 20 lakhs for all the nine Provinces together. The only Province where the arrangement is of real importance is Bombay to whom about two-thirds of the 20 lakhs falls to be paid. It might be thought inequitable in present circumstances to refuse to continue the refund of duty in the case of Bombay, but the Government of India propose to take the question up with the Bombay Government as well as with the other Governments to whom refunds will still be payable, with a view to arriving at some solution which will obviate the objections to the existing arrangement.

82. In order to give the House a convenient opportunity of considering the important subject of the reduction of the Provincial contributions, the Government of India propose to bring forward a Resolution inviting the concurrence of the Assembly in the proposals set out in paragraph 80 above. This Resolution will be taken directly after the Finance Bill has been considered and passed.

Conclusion.

83. Those whose memory carries them back to the Budgets introduced in the first Assembly in March 1921 and March 1922, and those who have as vivid a recollection as I have of the Budget discussions of March 1923, cannot fail to be impressed by the contrast between then and now. The members of the first Assembly co-operated unhesitatingly with the Government in the unpopular task of making heavy

additions to our taxation in 1921 and 1922. Two years ago when the Budget for 1923-24 was introduced, not only had we to contemplate the picture of five successive years of deficits aggregating nearly 100 crores, but we had still to face a serious gap on the revenue side of the account between our revenue and our expenditure in the year then ahead of us. In spite of drastic retrenchment involving the sacrifice of many useful and desirable objects of expenditure; in spite of the postponement of many items ultimately unavoidable with the certainty that the necessity of meeting them would add to the difficulties of succeeding years; and in spite of the heavy increases in taxation in 1921-22 and 1922-23 we found ourselves once again compelled to ask for the imposition of a further burden. Last year in presenting the revised estimates for 1923-24 I was able to assure the House that our sacrifices had not been without reward, but it was still not possible to say with certainty that the year would end with an actual surplus of ordinary revenue over ordinary expenditure. Meanwhlile in all the nine Provinces financial difficulties were beclouding the bright hopes of those who had been responsible for the initiation of the Reforms. The Provincial Governments and particularly the Ministers on whose shoulders the Reforms have placed the duty of fostering the spread of education and sanitation among the masses of the Indian people and of assisting the agricultural and industrial development of the country found themselves without the financial resources required even to maintain those beneficial services at the level at which they found them.

84. To-day we are in a happier position and we can look back with quiet satisfaction on realised surpluses of substantial amounts both in 1923-24 and in 1924-25, the latter secured in spite of the reduction of the salt tax to the figure at which it stood before the increase made the year before. Better still, for the year now ahead of us we have not merely the prospect of securing a realised surplus once again, but we are also taking a real and substantial step forward towards the eventual extinction of the Provincial contributions and are thereby giving new hope to those who are working the Reformed Constitution of India in the Provinces and fresh

encouragement to devote their energies to the task of building up a new India without the exasperating restrictions imposed by financial penury. For this result we must pay the tribute of thanks which is so justly due to those who went before us. We are now able to appreciate in better perspective the value of the achievements of those who carried the burden in the dark and difficult years immediately succeeding the War. We are reaping to-day some of the fruits of the labours of the first Assembly, of Sir Malcolm Hailey, my predecessor in the office of Finance Member and of the members of the Retrenchment Committee. I am sure that all of them will feel, on seeing our position to-day that if the realisation of their hopes has been long deferred, their labours have not been in vain.

85. But if by contracts with the past our position now seems a brighter one, we cannot be blind, to the vasteness of the work still to be done. Apart from the Bengal contribution, there are still $6\frac{3}{4}$ crores of Provincial contributions between us and the day when the Central Government's Budget can be balanced without assistance from Provincial sources, and the task of reducing the level of Central taxation actively begun. In all countries of the world the war and its aftermath have raised the level of taxation high. Few countries have escaped as lightly as India, but the level of taxation here is nevertheless much above the pre-war figure. Our disposable surplus in 1925-26 takes us only a step towards our immediate goal. The steep hill which we have painfully climbed has but brought us within distant view of the higher peaks towards which we aspire. We have grounds to-day for sober satisfaction: we have none for premature elation or for any slackening in our endeavour. I can offer India no better motto to-day than my own old family device: *nous travaillerons en esperance*, " we will work in hope."

The 28th February 1925. BASIL P. BLACKETT.

Statement comparing the actual Revenue and Expenditure of the Central Government (Imperial Revenue and Expenditure before the Reforms) with the Revised Estimates for each year from 1914-15 *to* 1923-24.

(*See* paragraph 57 of speech.)

[In thousands of Rupees].

	Revised Estimate.			Actuals.		
	Revenue.	Expenditure.	Surplus(+) Deficit (—)	Revenue.	Expenditure.	Surplus(+) Deficit (—)
1914-15 ..	74,89,38	79,07,25	—4,17,87	76,15,35	78,83,14	—2,67,79
1915-16 ..	78,89,08	81,58,21	—2,69,13	80,00,96	81,79,26	—1,78,30
1916-17 ..	97,26,67	88,27,37	+8,98,30	98,53,10	87, 1,37	+11,21,73
1917-18 ..	1,14,84,48	1,06,27,74	+8,56,74	1,18,70,58	1,06,57,52	+12,13,09
1918-19 ..	1,27,94,65	1,34,79,88	—68,85,23	1,30,40,66	1,36,13,72	—5,73,06
1919-20 ..	1,44,07,56	1,59,18,67	—15,11,11	1,37,13,98	1,60,79,27	—23,65,26
1920-21 ..	1,35,10,35	1,48,03,61	—12,93,26	1,35,63,32	1,61,64,17	—26,00,85
1921-22 ..	1,13,15,32	1,41,94,52	—28,79,20	1,15,21,50	1,42,86,52	—27,65,02
1922-23 ..	1,20,70,17	1,37,95,52	—17,25,35	1,21,41,29	1,36,43,05	—15,01,76
1923-24 ..	1,31,96,04	1,29,89,97	+2,06,07	1,33,16,63	1,30,77,63	+2,39,00

Extract from the Proceedings of a Meeting of the Legislative Assembly held at Delhi on Friday, 20*th February* 1925.

Speech of the Member for Commerce and Railways introducing the Railway Budget for 1925-26.

RAILWAY BUDGET FOR 1925-26.

The Honourable Sir Charles Innes (Member for Commerce and Railways) : Sir, I rise to present a statement of the estimated expenditure and revenue of the Governor General in Council for the year 1925-26 in respect of Railways. This is an important occasion for we are inaugurating to-day the new budget procedure which the separation of our railway finance from general finance has rendered possible. Under

the convention to which the House agreed last September, the Railway contribution to the general revenues of the country is in great part a known figure. That is why I am to-day introducing the Railway Budget in advance of the General Budget. I can do so without giving away any of those secrets which my Honourable Colleague on my right guards so jealously. And in the matter of procedure alone, I hope that the House will agree with me that we get solid advantages from the new procedure. In the first place, I would beg the House to observe that the budget itself is not a mere departmental compilation. The Railway Finance Committee, a Committee elected by this House and containing only one official member, has examined the budget in detail and has approved of it generally. I take this opportunity of thanking them for their labours. As the House will see from the printed proceedings of the Committee which are being circulated, we worked them very hard, and Mr. Sim, their Chairman, tells me that he derived the greatest benefit from their advice and criticism. This year I am afraid that we had to rush them a little. We could not help ourselves, for we ourselves had to work very hard in order to get the budget in its new form ready in time, but in future years I hope we may be able to spread their budget work over a longer period. Again, Sir, another advantage that we derive from the new procedure is that we are able to give the House more time to consider the Railway Budget. A separate day is being given for a general discussion of the Budget, and the House will have four days next week to consider the Railway demands for Grants. This allowance may strike the House as insufficient for a budget which deals with an expenditure amounting to some 90 crores of rupees. But at any rate, it is an improvement on the procedure last year, when six days were set aside for all the demands of the Government of India including railways. And finally, Sir, we have attempted to place the budget before the Assembly in a form which not only gives more information about our Railway finances, but which will facilitate discussion. Last year there were merely two Railway votes—one for capital and one for revenue. This year we have split the budget into 15 votes. Two of them relate to strategic lines. The other thirteen relate to commercial lines. In addition to the general budget memorandum, we are circulating separate notes on each demand, and

we are also circulating separate statements regarding each and every railway that comes into our budget. These statements give for each Railway the revised estimate for 1924-25 and the budget estimate for 1925-26. And to each statement an explanatory memorandum is attached. It discusses how the Railway has done this year, what its prospects for next year are, what its programme for development and betterment is, and what expenditure we propose from the Depreciation Fund. We hope that by putting the budget up in this form we shall enable the House to keep an intelligent watch not only on the development of the Indian Railway system as a whole, but on each Railway, and I hope also that the amount of information we are giving to the House will clear away the last vestige of that suspicion which, I think, lurked in the minds of some Honourable Members last September that the object of the separation of Railway finance was to weaken the control of the Assembly over our budget.

Before I leave the question of procedure, I should like to add two remarks. The first is this. We do not regard the form in which we are putting up the budget this year as the last word on the subject of the best way of presenting the Railway budget to the House. As I have already explained, we were working against time, and we had to devise our own form. But we are quite open to suggestions for improvement, and if any suggestions are made either in the House or by the Railway Finance Committee, they will be most carefully considered before the time of the next budget. My other remark is in the nature of an appeal. We are circulating with the budget papers a statement which shows exactly what activities of the Railway Department each vote covers. We have done that, Sir, in order to let Honourable Members who wish to bring up any particular subject for discussion know under what vote that subject can most appropriately be discussed. I hope that Honourable Members will carefully study the statement in order that our debates may proceed in an orderly and useful manner. I should just like to reinforce the appeal which was made in this House at the beginning of this week by Sir Campbell Rhodes. I hope, Sir, that when Honourable Members put down motions for reductions, they will add a few words to explain exactly what point they wish

to raise. I ask them to do this in their own interest as well as in the interests of the Government. For if we know beforehand exactly what subject each motion is intended to bring up we shall come better prepared to give the information which the Honourable Member wants.

I come now to the budget estimates. They are explained in the budget memorandum and I propose only to deal with the more important figures. My idea is indeed to make to the House more or less the sort of speech which the Chairman of a Board of Directors would make to the shareholders of a Company. (Hear, hear). For I think that it might fairly be said that this is the position at which eventually we hope to arrive.

Revised Estimate for 1924-25.

Revenue.

I take first the revised revenue estimate for the current year. It is still only an estimate of course, but it is the best estimate we could make in the light of the latest figures available when we prepared the budget. I will begin by giving the figures in barest outlines. We place our revised estimate of gross receipts, that is, gross traffic receipts *plus* our share of the profits of subsidized Companies *plus* miscellaneous receipts at 98·01 crores. The figures of course are for commercial lines only. Our revised estimate of our total charges, that is, working expenses *plus* surplus profits paid to Indian States and Railway Companies *plus* interest charges *plus* miscellaneous charges, amounts to 86·77 crores. We hope therefore that the gain from commercial lines during the current year will amount to 11·25 crores.

Comments on Revised Estimate.

Before I proceed to deal with the effect of these figures upon our contribution to general revenues in the current year, which is no doubt the point upon which the House takes a very keen interest, I should like to make one or two comments on these figures. Our gross receipts, if we realise them, will be nearly 5 crores better than the gross receipts of last year and more than 2½ crores better than our budget estimate. I think these are very satisfactory figures, but I do not propose to

say very much about them. For the most part, the betterment is due to causes beyond our control, namely, good crops and improving trade. Had it not been for the disastrous floods both in North and in South India, our gross receipts would have been better still. But I think that there is one point in which perhaps we might claim a little credit, and it is this. I think that I can say that by more efficient working and by getting better use of our rolling stock we have been able to carry this greatly increased traffic without undue delay and without inconvenience to trade. Our expenditure figures are more interesting. If we exclude interest charges, surplus profits due to Indian States and Railway Companies and miscellaneous charges, we expect our working expenses in the current year to be 62 crores against 59.16 crores last year. But the figure 62 crores requires some explanation. To begin with, it has been decreased by a windfall of 1¼ crores. This sum represents a refund to revenue of customs duties paid on stores imported during recent years by Company Railways which according to a recent Privy Council decision they ought not to have paid. If we disregard this windfall, our working expenses this year will amount to 63·25 crores or 4 crores more than last year. But the figures are still misleading. Last year we had no depreciation fund and we charged to revenue only our actual expenditure on what we in those days called programme revenue, *i.e.*, renewals and replacements. In the current year, we charge to revenue our gross appropriations to the Depreciation Fund, namely, 10 crores and not merely our estimated actual expenditure from the fund, namely, 805 lakhs. It is perfectly right that we should charge to revenue these gross appropriations, but merely for the purpose of comparing our working expenses this year with those of last, we should deduct 195 lakhs from the figures 63·25 crores I have just given the House. If we compare the figures in this way, it means that this year we have spent 61·30 crores in order to earn 98 crores. Last year we spent 59·16 crores in order to earn 93·18 crores. In other words, though we have earned nearly 5 crorés more we have spent only 214 lakhs more. It is true that the rise in exchange has helped us to the extent of some 25 lakhs, but even so, the figures are, I think, very satisfactory and reflect great credit on the Railway Board and on the Railway Administrations. The House will remember that the

Inchcape Committee set before us the standard that we should aim at earning 5½ per cent. on the capital invested on our Railways. If our revised estimates for this year prove correct, we shall have earned on commercial lines on the capital invested by Government 5·46 per cent., that is, very nearly 5½ per cent. held out as our standard by the Inchcape Committee.

Contribution for 1924-25.

I now come, Sir, to the contribution for 1924-25.

According to the convention agreed to by the Assembly last September, Central Revenues are entitled to receive from the Railways a contribution equal to 1 per cent. of the capital at charge in the penultimate year *plus* 1 5 of the surplus profits in that year. The Assembly also stipulated that if after payment of the contribution so fixed the amount available for transfer to Railway Reserve should exceed 3 crores ⅓ of the excess over 3 crores should be paid to general revenues. I proceed now to inform the House how much we expect to contribute this year to general revenues. The House will remember that it was specially arranged that the contribution for the current year should be based not on the figures of 1922-23 (a year in which the profit from Railways was very small) but on those of 1923-24, and that what I may call the fixed contribution for 1942-25 should be repeated in 1925-26. This fixed contribution calculated at 1 per cent. of the capital at charge in 1923-24 *plus* 1/5 of the surplus profit of that year amounts to 6,30 lakhs odd. That represents what I may call our fixed contribution for 1924-25 and 1925-26 to general revenues. General revenues have, however, to meet the loss on strategic lines and that loss is taken for purposes of convenience as an offset against the amount due from commercial lines to general revenues. In 1923-24 this loss amounted to 121 lakhs. Therefore the net contribution payable to general revenues in 1924-25 and 1925-26 is 509½ lakhs. But though for convenience sake we pay a net contribution of 509½ lakhs, I would beg the House to observe that they are taking from us under the convention 630 lakhs. Now I mentioned just now that we anticipated that our gain from commercial lines during the current year would be 1,125 lakhs. But the estimated loss this year on strategic lines is 151 lakhs. The net

gain therefore is 974 lakhs. From this amount we deduct the net contribution of 509½ lakhs and this leaves a balance of 465 lakhs. This is the amount for disposal. The excess over 3 crores is 165 lakhs. One-third of this or 55 lakhs has to be paid to general revenues and 410 lakhs go to our Railway reserves. The general taxpayer therefore gets a net payment from Railways in the current year of 564 lakhs or more than a crore more than Sir Basil Blackett budgeted for, and we get 410 lakhs into our reserve fund. But I would again emphasise that what the general taxpayer is really taking from commercial lines is not 564 lakhs but 685 lakhs.

BUDGET ESTIMATE FOR 1925-26.

Revenue.

I pass on to the budget estimate for 1925-26 and as in the case of the revised estimate for this year, I will first give a summary of the revenue figures. We are budgeting for gross receipts of 101 crores and for a gross expenditure of 91 crores. If the estimates prove correct, there will be a gain from commercial lines of 10 crores of rupees.

Receipts.

Of course we cannot foresee what the year 1925-26 has in store for us. As I have said, Railway results are peculiarly dependent upon the monsoon and upon the state of trade, and no one can forecast whether or not next year's monsoon will be a good one or not. But for the moment the outlook is promising. It looks as if we might have a bumper wheat crop this year, and we may also hope to carry in the early months of 1925-26 a larger proportion of the cotton crop than usual. At any rate, this year's crop is reported to be bigger than that of last year, and so far less of it has come down to the Ports. Therefore in the early months of next year we ought to carry more cotton than we did this year. Given, therefore, a normal monsoon and a fair state of trade, we hope that we shall top our figures of this year good though they were, and we are budgeting for gross receipts of 101 crores or three crores in excess of those of this year.

Expenditure.

As regards expenditure, I neglect for the moment such charges as interest charges and surplus profits paid to Indian

States and Railway Companies and confine myself to working expenses proper. I have just explained that if we take no account of the windfall of customs duty, our working expenses this year are expected to amount to 63·25 crores. Next year we are budgeting for a figure of 65·79 crores or 2½ crores more. One reason for this excess is that we hope to make a beginning with a very important improvement namely, the provision of automatic couplers, and we are providing 70 lakhs for that purpose. I may say that the introduction of automatic couplers should result not only in great economy but also in a diminution of accidents among our staff. We are also setting aside 50 lakhs for speeding up repairs to rolling stock, and we are allotting 50 lakhs to meet the cost of the measures we are now taking to get rid of surplus and unserviceable stores. I should also mention that 26 lakhs have been provided in the budget for the cost of extending to officers of Company Railways the Lee Commission concessions with effect from 1st April last. We have thought it prudent to make this provision in the budget, but I must make it plain that it has not yet been decided whether these benefits should be conferred on the officers of Company Railways in whole or in part or from what date. It is a question which still has to be considered by the Government of India and the Secretary of State. If allowance be made for these additions to our expenditure, it will be seen that we hope to keep the direct cost of operation, if any thing below this year's figures in spite of the fact that we are budgeting for earnings 3 crores in excess of this year's figures. Our interest charges, owing to the new capital charges we are incurring are likely to be some 82 lakhs higher in 1925-26, and as I have said, we are budgeting in all for total charges amounting to 91 crores of rupees.

Contribution for 1925-26.

I have explained how we have calculated the contribution for 1924-25, and I will not go into the details regarding the contribution for 1925-26. It is sufficient to say that we expect our net contribution for 1925-26 to be 524 lakhs or 40 lakhs less than the contribution for the current year. The reduction is accounted for by the increase in the net receipt of the current year of 125 lakhs due to the refund to revenue of customs duty. This figure, however, is the net

contribution. The gross contribution from commercial lines will amount to 645 lakhs, and we expect to pay into our Railway Reserves 328 lakhs of rupees.

Railway Reserves.

If therefore our figures prove correct, we shall have in Railway Reserves at the end of 1925-26 a sum of 738 lakhs of rupees. Now, under the terms of the convention these Railway Reserves are to be used (1) to secure the payment of the annual contribution to general revenues, (2) to provide if necessary for arrears of depreciation and for writing down and writing off capital and (3) to strengthen the financial position of Railways in order that the services rendered to the public may be improved and rates reduced. The House will no doubt want to know whether we propose to make any use of our reserves in 1925-26. The answer is no. In the first place, our anticipation that at the end of this year we shall be able to place 410 lakhs to Railway Reserves is only an anticipation. Until the actuals of the year are known, we shall not know exactly what sum we have at our disposal in reserve fund. Still less can we say for certain whether we shall realise our hope that at the end of 1925-26 we shall be able to place another 328 lakhs to reserve. Our estimates for next year are based on a normal monsoon and a fair state of trade. If our hopes in this respect are falsified and if the monsoon is a bad one, we may be able to place nothing at all to reserves. In any case, we have to bear in mind that in 1926-27 we have to pay a contribution, based on the current year's working, of approximately 735 lakhs from commercial lines.

This means that if in that year we make no profits, the whole of our estimated reserves will be absorbed in paying the contribution for that one year. The risk of exchange again has to be borne in mind. A drop in the exchange value of the rupee to 1*s.* 4*d.* would increase our revenue charges by 1¼ crores, and all things considered we are satisfied that the prudent course is to make no proposals this year for the utilisation of our reserve funds. After all, a reserve of 410 lakhs is less than 1 per cent. of our capital at charge, and it represents only a little more than 4 per cent. of our gross earnings in the current year.

Capital budget, 1924-25.

So far I have dealt only with our revenue budget, I propose now to say a few words about our capital budget. For the current year the Legislative Assembly approved last March of a capital expenditure of 30 crores during the current year. Approximately 25 crores were for rehabilitation and improvement of existing lines and 5 crores were for new construction. The actual amount which it is expected to spend during the current year is only 12·85 crores resulting in a lapse of 17·15 crores. I am prepared to admit at once that the figures are disappointing, but they are not quite so disappointing as they look. I have referred already to our windfall in the shape of a refund of customs duty. That windfall amounts in all to 280 lakhs. 125 lakhs go to revenue. 155 lakhs goes towards reduction of the total capital at charge. We anticipate also that there will be a reduction in the capital locked up in stores amounting to 4 crores. That is to say, our total capital expenditure in the current year is likely to be 18·4 crores, or much the same as last year. Even so, the figures indicate a very considerable short spending, but as the causes of this short spending have been analysed at some length in the Administration Report for last year which we published only a few weeks ago, I shall not weary the House by travelling over the ground again. I will merely say that we hope to effect a considerable improvement in this matter. Indeed as I shall show when I come to the capital budget for 1925-26, we are counting on this improvement manifesting itself next year.

Capital budget for 1925-26.

Agents have informed us that next year they will be able to spend on works approved by the Railway Board 32 crores of rupees. We attach great importance to the earliset possible completion of approved works. The sooner they are completed, the sooner they will begin to pay us a return on our investment. But in view of what I have just said, the House will not be surprised when I say that we regard the estimate of the Agents as optimistic and that we have some doubts whether they will be able to spend the full amount asked for. Instead of cutting down the demand, however,

we have shown a probable saving of over 9 crores and we are asking the House to vote 6½ crores for new construction and 16·20 crores for open line works.

Open Line Works.

Of the amount asked for by Agents 23·7 crores are required for Open Line works and rolling stock, involving, I may mention, a consequent provision of more than 11 crores from expenditure from the Depreciation Fund. The main purposes to which this money is being devoted are explained in the Budget Memorandum, but the House will, I think, be interested, if I mention just a few of them. We are providing in terms of 4-wheelers for 3,857 new goods wagons and for 822 new coaching vehicles, 755 of these latter being lower class vehicles. Apart from these additions and betterments to lower class carriages, which will cost us nearly 1½ crores, we are spending some 30 lakhs on amenities for 3rd class passengers in the shape of waiting sheds, refreshment rooms, booking facilities, water supply arrangements and the like. Honourable Members will no doubt have read recently in the Press of the reopening of the electrified Harbour Branch of the Great Indian Peninsula Railway. That constitutes what I am sure will prove to be a landmark in Indian Railway history, for it is the first electric railway in India. We are continuing that work and we are providing 103 lakhs for the electrification of the Great Indian Peninsula suburban line and 77 lakhs for the electrification of the Bombay, Baroda and Central India suburban line into Bombay 18 important station yards are being remodelled in order to improve our traffic service and to reduce delays to wagons in transit at a cost of neraly 3 crores. More than 3 crores are being spent in remodelling workshops, notably at Charbagh on the Oudh and Rohilkhand Railway, at Trichinopoly on the South Indian Railway, Dohad on the Bombay, Baroda and Central India Railway, and at Perambur on the Madras and Southern Mahratta Railway. 58 lakhs are being spent on doubling certain sections of the Bengal Nagpur Railway. 38 lakhs have been provided for the doubling of the Grand Chord on the East Indian Railway and 34 lakhs for quadrupling the Bandra-Borivli and Bandra-Grant Road sections of the Bombay, Baroda and Central India Railway and the Bassein bridges on the same Railway are being rebuilt.

New construction.

Eight and half crores of rupees are required for new construction. A full list of the lines which are under construction or the construction of which we hope to begin next year will be found in Demand No. 7. There are 40 of them with an aggregate mileage of 2,138 miles, and a reference to that Demand will show that we are embarking on a programme of new construction which will eventually cost more than 44 crores of rupees. It is a large sum of money, but the financial prospects of the various projects have been carefully examined and we believe that these lines will pay us handsomely. I am confident that the House will thoroughly approve of a bold policy of remunerative railway development. My own conviction is that the best way in which the Government can foster the expansion of Indian trade and Indian industries and thereby increase the wealth and prosperity of India is by extending her railway system. I do not think it can be denied that we are behind hand in this matter. In this great continent with its 318 million inhabitants we have only 38,000 miles of railway. Contrast England with its 50,000 miles and the U. S. A. with its 250,000 miles. If you look at a map of India, you see great gaps in which there are no railways. The Rajpur-Parvatipur Railway—a railway I may mention in passing the construction of which is dependent on the opening of a harbour at Vizagapatam—will fill in one of these gaps. It will open up a great tract of 125,000 square miles which at present is entirely without railway communication. Incidentally it will provide the east of the Central Provinces with an outlet to the sea. The central coalfields railway will fill in another gap. Madras has always complained that she has been starved of railway development, and in the south of the Presidency we hope to take up four projects covering some 300 miles of railway, namely, the Villupuram-Trichinopoly, Virudunagar-Tenkasi, Dindigul-Pollachi and Trichinopoly-Karaikudi lines. It is the same with Burma and we have several lines either under construction or in the programme for that country. I may mention that the Chief Commissioner and Mr. Sim paid a prolonged visit to Burma last December, and discussed railway development in Burma with Sir Harcourt Butler and his Government. That is part of our policy now. The Railway Board by frequent tours

tries to keep in closest possible touch with Local Governments in regard to railway matters.

New policy in regard to Branch and Feeder Railways.

What I have just said about our proposals for new construction leads on to a reference to the new policy which we have formulated, in consultation with the Central Advisory Council, in regard to Branch and Feeder Lines. The House is no doubt aware that 30 years ago when the Government of India themselves were in difficulties for money for new capital expenditure, a system was originated of financing the construction of Branch and Feeder lines through Branch Line Companies guaranteed by Government. For the encouragement of such Companies, Branch Line terms were drawn up and were kept on tap. These were the terms on which Government were prepared to give to private Companies for money required for the construction of Branch or Feeder lines. This system undoubtedly enabled lines to be built which otherwise would not have been built, but in other respect it came in for severe criticism from the Acworth Committee, which indeed thought that the aim should be rather to reduce the number of existing private Companies than to create new ones. We have recently had the whole subject under our consideration. The existing Branch Line terms are quite out of date. If they are to serve the purpose for which they were originally intended, we should have to revise them on much more liberal lines, and with the approval of the Central Advisory Council we do not propose to undertake that revision. We think that the more economical and better course is for us to construct ourselves remunerative new lines. I do not think that the House need fear that this policy will lead to a slowing down of new construction. In the Railway Board we have new projects under constant examination, and indeed the capital expenditure on the new projects included in Demand No. 7 is four times as great as all the capital raised in the last 30 years by Branch Line Companies. Nor do we propose to neglect projects which, though they cannot be classed as remunerative, may be required by Local Governments for administrative or other reasons. We are quite

prepared to consider any such project provided that the Local Government is prepared to guarantee it from provincial revenues.

Local Governments thoroughly approve of this policy, and we are already constructing two new lines on this basis, the Shoranur-Nilambur line in Madras and the Moulmein-Ye line in Burma. Other projects are under examination.

Compensation claims.

Before I leave the Budget proper, there are one or two special points to which I wish to draw attention. One is that of compensation claims. In 1922-23 the amount paid out in compensation claims reached the enormous figure of 121 lakhs, a figure which very naturally attracted unfavourable comment from the Inchcape Committee. In 1923-24 we succeeded in reducing payments under this head to 78 lakhs. This year we hope that there will be a further fall to 67 lakhs and in 1926-27 we are providing only 47 lakhs. This substantial reduction has been effected by unremitting work on the part of the Railway Administrations and the Railway Board. Improvements in office procedure have enabled claims to be disposed of more expeditiously; watch and ward staffs have been strengthened; and generally better arrangements have been made to cope with what is a very serious evil.

Coal contracts.

The other matter to which I wish to refer specially is our coal bill. Last year by negotiations in Calcutta the Railway Board managed to secure a revision of the coal contracts which pressed so hardly upon us. We have also been devoting special attention to economy in fuel consumption, and the result is that in spite of the very much larger traffic carried in the current year than in 1923-24, we expect our total coal bill to be less by 18 lakhs than it was last year. In 1925-26, in spite again of the further increase of traffic for which we are estimating we hope for a further reduction of 19 lakhs in our expenditure on coal.

Indianisation.

Before I sit down there are one or two other matters to which, I think the House will wish me to refer in spite of the fact that they are not directly concerned with finance. One of course is the question of Indianisation. Three statements have been included in the Budget Memorandum, giving the number of Indians, Anglo-Indians and Europeans in the gazetted ranks of Indian Railways, and similar statistics for subordinate posts carrying a pay rising to Rs. 250 per mensem and over. These statements show that in the 12 months ending October 1924 the number of Indians in superior appointments rose from 280 to 310 and the number of Indians upper subordinates from 1,821 to 1,929. On State Railways other than the E. I. Railway, which we have only just taken over, Indians already fill about 30 per cent. of gazetted posts, and though I suppose the Railway Department has the reputation of being the most stiff-necked Department of all in this matter, I do not believe there is any department or at any rate very few, which can show equal results. But what I am concerned with is the future rather than the past. We have accepted the recommendation of the Lee Report that 75 per cent. of recruits for Superior Departments in the Railway Service should be recruited in India, and what I wish to say is that the provisional proposals of the Railway Board in regard to recruitment and training which have been formulated in order to carry the above recommendation into practical effect are now ready, and I hope to discuss them with the Central Advisory Council before the present session ends. Honourable Members are apt to complain that few Indians have risen to high posts in the Railways and none to the Railway Board. That is true. But they must remember that it is only in recent years that Indians have joined the gazetted ranks of railway offices in any number, and time must be allowed for them to find their way to the top. The question of subordinate posts is much more difficult. In one sense, of course, it is not a racial question at all. It is rather a communal question. To a very large extent the Subordinate Railway Service is already Indianised in that the posts are largely held by Anglo-Indians. Leaving this point aside, the difficulty is this. When railways were first started in India and for many years afterwards, Indians did not come forward

for work of this kind, and railways got more and more into the habit of relying on the European of the country and the Anglo-Indian. It is work for which the Anglo-Indian appears to be specially fitted. Possibly he has acquired a sort of hereditary aptitude for it. At any rate he has made good, the railway authorities are accustomed to him and like to employ him in subordinate railway appointments. Now there is a change. Indians wish also to be employed in these appointments, and they complain that they are up against vested interests and that the subordinate railway employ is, so to speak, the close preserve of the Anglo-Indian. The complaint, I think, is specially directed towards the subordinate Traffic Department and indeed it is a noticeable fact that at all important stations almost every railway official in a position of authority that one sees is a European or an Anglo-Indian. Now all I can say on this problem is this. It is impossible to make any immediate drastic change. I am not prepared to say that Anglo-Indians or Europeans who are working well should lose their jobs or their promotion in order to make way for Indians and I do not believe anybody wants me to say that. But what I do say is that the Indian should have his chance. If the Indian of the requisite education is prepared to go through the drudgery, the hard work and the irregular hours, which are a prerequisite to promotion to the better posts in the subordinate traffic service, then I say he should get the chance of doing so, and, if he proves himself fit for promotion, he then should get his promotion. That I consider is the only possible policy, and it is with this policy in view that we are starting a training school on the 1st March at Chandausi. One of the functions of this school will be to train subordinates particularly for the Transportation Department.

Stores Purchase Policy.

Another important question to which the House attaches great importance is the extent to which railway materials are obtained in India. In the report by the Railway Board on Indian Railways for 1923-24 the matter is discussed at length and the purchases of materials are analysed in detail under each head. From the detailed explanations there given, it will be seen that orders have been placed in India wherever

possible, and that it has only been in cases where it was found impossible to obtain materials in India at a reasonable price that orders have gone abroad. In the supply of rails for example orders were placed in this country which were greater than the Tata Iron and Steel Company were able to comply with. In the current year two important developments in this matter have taken place. Owing to the adoption by the Assembly of the recommendations of the Tariff Board for the grant of bounties to the wagon building industry, we have been able to place orders for the supply of wagons up to the full capacity of the firms in India engaged in the industry. It has also been decided, with the concurrence of the Central Advisory Council, to obtain the services of a timber expert from the Forest Department in order to enable the railways to make full use of the supply of Indian timbers, not only for sleepers but for other purposes such as body work in coaching stock. I think we can confidently challenge any one to show that orders have gone abroad which could reasonably have been placed in India.

Passenger fares.

Another question in which the House I know takes a great interest is that of passenger fares, and I believe that there is a certain soreness that whereas some reductions have been made in upper class fares, third class fares have remained untouched. I should just like to explain the railway point of view. We apply the practical railway criterion, ' Can the traffic bear the rate ? ' Now I would ask the House to apply this maxim to the figures I shall put before them. The following are the relevant statistics in regard to 1st class passengers :—

Year.	Number (thousands).	Earnings (lakhs).
1921-22	1163	138
1922-23	918	139
1923-24	817	129

It will be seen that we lost not only in passengers but in earnings. That is why some railway judged it necessary to reduce 1st class fares.

Take again 2nd class passengers. Here are the figures.

Year.	Number (thousands).	Earnings (lakhs).
1921-22	6540	228
1922-23	5134	211
1923-24	4538	195

Here again we found that the rate was too high and there was a progressive decline both in passengers and earnings. That is why some railways found it necessary to reduce fares.

Now I would ask the House to contrast the figures for third class passengers :—

Year.	Number (millions).	Earnings (lakhs).
1921-22	491	2,841
1922-23	503	3,220
1923-24	513	3,291

It will be seen that there was a progressive increase both in passengers and earnings. The annual rate of increase perhaps is lower than it was before the war and it might be argued that a reduction in fares would pay us by the increase of passengers it would bring us. But in the first place we should be taking risks. If there were no increase of passenger traffic, even a reduction of $\frac{1}{2}$ a pie per mile in 3rd class fares would cost us $4\frac{1}{2}$ crores a year. Secondly, even assuming that there were a large increase in passenger traffic, it is certain that we should not have sufficient coaching stock to carry the increased traffic. I have already said that we are providing in the budget in terms of four-wheelers for 755 new third class carriages. The provision we have made is limited by the capacity of our workshops, and we propose to consider in consultation of course with the Railway Finance Committee whether we cannot adopt other measures which will enable us to put more coaching stock on the lines. That, I think, is

all I can usefully say on the subject at present; but I should like to assure the House that it is a subject which we have under constant examination.

Conclusion.

I am afraid that I have already wearied the House and I will bring my speech to a close. The year which is now ending has been marked by many important events. Two of these indeed are of outstanding importance, namely, the taking over the East Indian Railway and the separation of Railway finance from General finance. But the real importance of the year in my opinion lies in the evidence it affords of a real advance towards live, efficient, business management of the Indian Railways. Some one said the other day in the Central Advisory Council that there was a new spirit abroad in the Railway Board. I believe that remark to be true, and if it is true, the credit rests with two men, Mr. Hindley and Mr. Sim. But, Sir, it is not only in the Railway Board that that new spirit is abroad, and we, who are ultimately responsible to the House for the management of the Indian Railway system know how much we are indebted, for loyal co-operation and unremitting work, to Railway Agents and Railway officers and men throughout India.

FINANCIAL STATISTICS.

NOTE ISSUE.	Rs.
Total Amount of Notes in circulation on the 31st December 1924	1,79,20,87,008
Total Rs. ...	1,79,20,87,008

RESERVE.	Rs.
Gold Coin and Bullion in India	22,81,72,578
" " " " England	.....
Silver Coin in India	74,20,43,148
" Bullion under Coinage in India ...	6,56,26,905
Gold Coin and Bullion and Silver Bullion in transit between India, England and His Majesty's Dominions	.....
Securities held in India (Purchase Price)	(a) 57,12,62,946
" " " England (Purchase Price) ...	(b) 16,99,81,431
	1,77,20,87,008
Internal Bills of Exchange held on account of Government under Section 26 of the Indian Paper Currency Act 1923 ...	2,00,00,000
Total Rs. ...	1,79,20,87,008

(a) Nominal Value Rs. 10,20,81,500 of Rupee Paper and Rs. 49,65,00,000 Indian Treasury Bills.
(b) Nominal Value Rs. 17,15,00,000 of British Treasury Bills.

BALANCE OF THE GOLD STANDARD RESERVE	£
on the 31st December 1924 in England amounted to	40,296,996
Total £ ...	40,296,996

	£
Gold in India	*Nil.*
Cash at the Bank of England	4,254
British Government Securities (value as on 30th September 1924)	25,435,284
British Government Securities since purchased	14,857,458
Total £ ...	40,296,996

BALANCE HELD IN CASH IN THE DISTRICT TREASURIES of the Government of India and at the credit of Government in the Imperial Bank of India and their Branches on the							31st December 1920 ...	Rs. 15,15,48,000
"	"	"	"	"	"	"	1921 ...	" 11,09,65,000
"	"	"	"	"	"	"	1922 ...	" 17,74,51,000
"	"	"	"	"	"	"	1923 ...	" 11,62,90,000
"	"	"	"	"	"	"	1924 ...	" 10,16,73,000

COINAGE OF SILVER IN INDIA—(Bombay and Calcutta Mints).	Official year 1921-22	Official year 1922-23	Official year 1923-24
Whole Rupees and Small Coins	Rs. 1,60,86,638	Rs. 62,75,446	Rs. 50,00,791

NET PROFIT ON COINAGE for the year ending 31st December 1924 ... ... Rs. *Nil.*

												Rs.
AMOUNT OF GOVERNMENT PROMISSORY NOTES standing on the London Registers at the end of March 1920												6,82,83,775
"	"	"	"	"	"	"	"	"	1921...	...	...	6,26,64,525
"	"	"	"	"	"	"	"	"	1922 ..	...	...	7,79,63,450
"	"	"	"	"	"	"	"	"	1923...	...	...	10,41,58,575
"	"	"	"	"	"	"	"	"	1924...	...	...	10,06,95,875
"	"	"	"	"	"	"	"	"	1925...	...	...	9,69,36,150

IMPORT AND EXPORT TRADE OF BRITISH INDIA.

STATEMENT showing the Annual Value of the Import and Export Trade of British India and the Total Miles of Railway opened.

Calendar Year.	Total Miles of Railway opened.	Year. ending 31st March	Imports.			Exports.		
			Merchandise.	Treasure.	Total Merchandise and Treasure.	Merchandise.	Treasure.	Total Merchandise and Treasure.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1871 ...	5074	1871 ...	33,41,39,060	5,44,48,231	38,85,87,291	55,33,18,252	2,22,67,646	57,55,25,898
1872 ...	5369	1872 ...	31,08,37,470	11,57,38,129	42,65,75,599	63,18,58,474	1,47,60,935	64,66,19,409
1873 ...	5697	1873 ...	31,26,05,610	4,55,65,850	35,81,71,460	55,23,62,953	1,29,80,790	56,53,43,743
1874 ...	6226	1874 ...	32,59,58,730	5,79,25,336	38,38,84,066	54,96,07,865	1,91,40,711	56,87,48,576
1875 ...	6541	1875 ...	36,22,21,130	8,14,10,466	44,36,31,597	56,35,92,404	1,62,53,091	57,98,45,495
1876 ...	6860	1876 ...	38,88,73,404	5,30,07,218	44,18,80,622	58,09,14,946	2,20,02,363	60,29,17,309
1877 ...	7330	1877 ...	37,44,06,308	11,43,61,197	48,87,67,505	61,01,38,912	4,02,98,978	65,04,37,890
1878 ...	8217	1878 ...	41,46,41,851	17,35,54,596	58,81,96,447	65,22,23,282	2,21,09,956	67,43,33,238
1879 ...	8494	1879 ...	37,80,09,835	7,05,67,486	44,85,77,321	60,93,68,769	3,98,22,283	64,91,91,052
1880 ...	9162	1880 ...	41,17,25,671	11,65,48,948	52,8274,,619	67,21,07,406	2,03,51,479	69,24,58,885
1881 ...	9890	1881 ...	53,08,68,074	8,99,72,139	62,08,40,213	74,54,09,072	1,44,04,408	75,98,13,480
1882 ...	10149	1882 ...	49,11,28,724	11,32,27,804	60,43,56,528	81,96,64,102	1,09,97,468	83,06,61,575
1883 ...	10458	1883 ...	52,09,86,720	13,45,33,642	65,55,20,362	83,48,49,372	1,04,18,488	84,52,67,860
1884 ...	11631	1884 ...	55,29,89,907	12,87,79,633	68,17,69,540	88,07,64,315	1,00,84,937	89,08,49,252
1885 ...	12283	1885 ...	55,70,16,804	13,88,81,918	69,58,98,722	83,17,01,507	1,96,89,796	85,13,91,302
1886 ...	12892	1886 ...	55,65,19,552	15,46,70,808	71,11,90,360	83,86,11,693	1,10,82,310	84,96,94,603
1887 ...	14103	1887 ...	61,81,19,608	11,04,83,224	72,86,02,832	88,48,10,354	1,72,04,261	90,20,14,615
1888 ...	14576	1888 ...	65,00,45,881	13,81,25,456	78,81,71,337	90,54,36,458	1,60,46,242	92,14,82,700
1889 ...	15887	1889 ...	69,43,77,531	13,84,49,249	83,28,26,780	97,06,02,386	1,78,43,819	98,84,46,205
1890 ...	16491	1890 ...	69,19,93,762	17,45,45,037	86,65,38,799	1,03,44,87,052	1,90,63,218	1,05,35,50,270
1891 ...	17308	1891 ...	71,97,57,764	21,93,44,876	93,91,02,630	1,00,21,50,575	2,12,31,785	1,02,33,82,360
1892 ...	17815	1892 ...	69,42,75,659	14,72,26,621	84,15,02,280	1,08,17,79,873	3,28,66,858	1,11,46,46,731

1893 ...	18504	1893 ...	66,27,86,222	17,00,98,101	83,28,84,323	1,06,57,46,715	6,95,89,237	1,13,53,35,952
1894 ...	18900	1894 ...	77,02,60,944	18,46,12,564	95,48,73,508	1,06,51,48,540	4,10,01,921	1,10,61,50,461
1895 ...	19347	1895 ..	73,51,65,042	9,58,12,084	83,09,77,126	1,08,92,91,101	8,22,60,717	1,17,15,51,818
1896 ...	20254	1896 ...	72,93,61,344	13,36,79,854	86,30,41,198	1,14,34,59,341	4,25,98,105	1,18,60,57,446
1897 ...	21115	1897 ...	76,21,58,352	13,08,45,635	89,30,03,987	1,03,98,36,184	4,93,74,955	1,08,92,11,139
1898 ...	22040	1898 ...	73,63,43,159	20,53,06,170	94,16,49,329	97,63,51,802	7,14,86,470	1,04,78,38,272
1899 ...	23523	1899 ...	72,11,07,161	17,89,56,127	90,00,63,288	1,12,80,11,811	7,41,14,207	1,20,21,26,018
1900 ...	24752	1900 ...	75,30,44,785	20,97,36,851	96,27,81,636	1,09,11,36,448	7,95,63,876	1,17,07,00,324
1901 ...	25363	1901 ...	80,89,40,873	24,57,61,818	1,05,47,02,691	1,07,76,44,143	14,22,73,646	1,21,99,17,789
1902 ...	25931	1902 ...	88,74,24,199	20,87,13,352	1,09,61,37,551	1,24,52,48,571	11,47,08,603	1,35,99,57,174
1903 ...	26956	1903 ...	85,86,60,829	25,31,83,178	1,11,18,44,007	1,29,40,79,337	9,65,76,370	1,39,06,55,707
1904 ...	27565	1904 ...	92,59,32,723	38,52,61,072	1,31,11,83,795	1,53,51,71,599	15,04,38,81)	1,68,56,10,410
1905 ...	28295	1905 ...	1,04,41,27,454	39,50,81,750	1,43,92,09,204	1,57,70,83,029	16,42,88,167	1,74,13,71,196
1906 ...	29097	1906 ...	1,12,07,09,822	31,65,14,438	1,43,72,24,260	1,61,85,53,960	15,47,00,054	1,77,32,54,014
1907 ...	30010	1907 ...	1,17,34,15,294	44,57,98,114	1,61,82,13,408	1,76,66,94,270	5,71,82,526	1,82,38,76,796
1908 ...	30576	1908 ...	1,36,53,80,464	42,28,44,977	1,78,82,25,441	1,77,37,29,392	5,44,85,001	1,82,82,14,393
1909 ..	31490	1909 ...	1,28,77,81,788	22,74,41,677	1,51,52,23,465	1,53,14,31,953	6,32,02,465	1,59,46,34,418
1910 ...	32099	1910 ...	1,22,64,97,224	37,52,34,734	1,60,17,31,958	1,87,83,04,410	6,39,90,403	1,94,22,94,813
1911 ...	32839	1911 ...	1,33,70,57,458	39,77,35,730	1,73,47,93,188	2,10,15,16,030	7,12,69,254	2,17,27,85,284
1912 ...	33484	1912 ...	1,44,05,54,383	53,47,08,480	1,97,52,62,863	2,37,98,82,325	10,37,39,063	2 38,36,21,388
1913 ...	34656	1913 ...	1,66,62,96,807	61,83,17,536	2,28,46,14,343	2,46,21,83,342	10,63,17,656	2,56,85,00,998
*1913-14.	34656	1914 ...	1,91,30,79,586	43,43,96,503	2,34,74,76,089	2,49,00,74,896	7,08,28,850	2,56,09,03,746
*1914-15.	35285	1915 ...	1,44,93,07,207	21,80,83,236	1,66,73,90,443	1,82,17,60,256	5,28,94,370	1,87,46,54,626
*1915-16.	35833	1916 ...	1,38,16,93,032	11,94,62,390	1,50,11,55,422	1,99,48,03,975	8,22,57,819	2,07,70,61,794
*1916-17.	36286	1917 ...	1,60,24,89,599	37,71,08,121	1,97,95,97,720	2,47,31,10,343	6,29,72,057	2,53,60,82,400
*1917-18.	36333	1918 ...	1,64,35,48,949	†.....	†.....	2,44,89,45,219	†.....	† ...
*1918-19.	36616	1919 ...	1,88,56,24,317	71,36,55,075	2,59,92,79,392	2,55,32,62,610	9,01,03,571	2,64,33,06,181
*1919-20.	36735	1920 ...	2,21,70,24,425	78,23,88,554	2,99,94,12,979	3,32,75,78,755	13,67,97,719	3,46,43,76,474
*1920-21.	37029	1921 ...	3,47,13,52,127	34,76,34,962	3,81,89,87,084	2,67,64,36,175	26,17,12,640	2,93,86,48,815
*1921-22.	37266	1923 ...	2,82,59,75,453	31,29,90,526	3,13,89,65,979	2,48,65,76,106	19,06,73,144	2,67,72,49,250
*1922-23.	37618	1923 ...	2,46,19,24,109	63,57,96,096	3,09,77,20,205	3,16,07,16,915	3,01,71,845	3,19,68,88,760
*1923-24.	38039	1924 ...	2,37,18,32,279	53,20,40,566	2,90 38,72,845	3,63,37,63,664	3,67,32,510	3,67,04,96,174

* Official year ending 31st March.

† Figures not available.

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1918-1919 *to* 1923-1924.

	1918-1919	1919-1920	1920-1921.	1921-1922.	1922-1923.	1923-1924.
IMPORTS—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Merchandise, Private.						
Bengal	64,04,52,684	83,76,89,253	1,19,81,13,485	1,02,72,94,662	83,51,98,261	79,83,12,384
Bombay	71,10,09,428	78,92,59,570	1,28,15,40,356	96,45,42,291	88,24,31,072	88,63,47,267
Sind	11,52,85,283	17,09,31,171	34,69,68,691	26,16,39,049	20,63,55,664	21,66,41,215
Madras	11,76,93,512	13,37,89,525	24,96,65,667	20,87,24,221	20,28,66,550	19,22,72,881
Burma	10,59,00,514	14,80,54,421	27,97,00,213	20,12,73,199	20,02,25,346	18,25,39,623
Total ...	1,69,03,41,421	2,07,97,23,940	3,35,59,88,412	2,66,24,63,422	2,32,70,76,893	2,27,61,13,390
Ditto Government Stores	19,52,82,896	13,73,00,485	11,53,63,710	16,25,12,031	13,48,47,316	9,57,18,880
Total Merchandise ...	1,88,56,24,317	2,21,70,24,425	3,47,13,52,122	2,82,59,75,453	2,46,19,24,109	2,37,18,32,279
Treasure, Private.						
Bengal	2,06,397	3,81,91,347	1,21,96,178	69,16,999	3,06,82,395	2,63,48,412
Bombay	1,18,73,228	7,17,16,469	21,78,23,850	30,20,54,757	59,17,53,723	47,88,54,936
Sind	1,28,921	1,59,186	20,17,973	22,00,258	31,13,219	64,49,347
Madras	177	11,64,614	13,57,999	96,866	22,93,937	84,59,307
Burma	1,404	380	7,68,542	2,28,062	25,96,743	24,15,401
Total ...	1,22,10,127	11,12,31,996	23,41,64,542	31,14,96,936	63,04,40,017	52,20,27,403
Ditto Government	70,14,44,948	67,11,56,558	11,34,70,420	14,93,590	53,56,079	100,13,163
Total Treasure ...	71,36,55,075	78,23,88,554	34,76,34,962	31,29,90,526	33,57,96,096	53,20,40,566
Grand Total of Imports ...	2,59,92,79,392	2,99,94,12,979	3,81,89,87,084	3,13,89,65,979	3,09,77,20,205	2,90,38,72,845

EXPORTS—						
Merchandise, Private.						
(Foreign Goods)'						
Bengal	70,63,152	2,31,37,861	2,98,54,576	1,10,90,540	1,16,89,403	98,79,071
Bombay	10,50,35,801	12,09,02,024	11,93,73,653	10,23,28,323	10,87,66,945	9,15,10,899
Sind	2,76,56,926	2,80,31,643	2,62,75,365	2,29,46,680	2,58,45,910	2,45,62,739
Madras	40,30,498	48,50,424	37,10,767	27,68,005	39,81,282	34,04,842
Burma	17,76,649	8,68,173	12,20,525	15,00,577	13,49,736	13,90,080
Total ...	14,55,63,026	17,77,80,125	18,04,34,866	14,06,34,125	15,16,33,276	13,07,47,631
Indian Produce and Manufactures.						
Bengal ... . Bihar and Orissa	1,05,02,77,215	1,37,42,67,796	1,08,25,91,923	89,35,20,549	1,17,92,08,287 2,82,480	1,30,82,24,995 4,24,141
Bombay	66,12,22,201	1,01,10,58,168	65,58,87,646	72,21,26,982	91,33,44,272	1,06,09,72,440
Sind	19,53,82,290	15,42,07,881	18,24,43,921	12,90,71,677	22,12,33,568	37,24,73,529
Madras	23,83,83,785	35,16,41,587	22,00,34,865	24,39,52,405	26,13,68,467	35,25,79,225
Burma	24,79,85,005	19,89,75,742	25,91,64,268	33,51,29,274	39,61,82,248	39,36,86,915
Total ...	2,39,32,50,496	3,09,01,51,174	2,40,01,22,623	2,31,38,00,887	2,99,16,19,822	3,48,83,61,245

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1918-19 *to* 1923-24—(*continued.*)

—	1918-1919.	1919-1920.	1920-1921.	1921-1922.	1922-1923.	1923-1924.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Fgn. and Indian Merchandise exported.						
Bengal	1,05,73,40,367	1,39,73,95,657	1,11,24,46,499	90,46,11,089	1,19,08,97,660	1,31,81,04,066
Bihar and Orissa					2,82,480	4 24,141
Bombay	76,62,58,002	1,13,19,60,192	77,52,61,279	82,44,55,305	1,02,21,11,217	1,15,24,83,339
Sind	22,30,39,216	18,22,39,524	20,87,19,286	15,20,18,357	24,70,79,478	39,70,36,268
Madras	24,24,14,283	35,64,52,011	22,37,45,632	24,67,20,410	28,53,49,749	35,59,84,067
Burma	24,97,61,654	19,98,43,915	26,03,84,793	32,66,29,851	39,75,31,984	39,56,76,995
Total ...	2,53,88,13,522	3,26,79,31,299	2,58,05,57,489	2,45,44,35,012	3,14,32,52,598	3,61,91,08,876
Ditto Government Stores	1,43,89,088	5,96,47,456	9,58,78,686	3,21,41,094	1,74,64,317	1,46,54,788
Total Merchandise ...	2,55,32,02,610	3,32,75,78,755	2,67,64,36,175	2,48,65,76,106	3,16,07,16,915	3,63,37,63,664
Treasure, Private.						
Bengal	14,808	2,978	3,32,27,349	44,01,071	2,50,234	31 51,538
Bombay	2,68,68,203	7,21,92,729	22,10,94,624	18,26,13,781	2,32,09,395	2,67 02,694
Sind	.....	.....	23,00,000	15,93,000	40,77,100	25.36 736
Madras	....	30,00,000	11,35,616	1,48,610	2,31,285	31,44,687
Burma	.....	.....	2,57,080	11,75,554	45,264	5 000
Total ...	2,68,83,011	7,51,95,707	25,80,14,669	18,99,32,016	2,78,13,278	3,55,40,655
Ditto Government	6,32,30,560	6,16,02,012	36,97,971	7,41,128	23,58,567	11,91,855
Total Treasure ...	9,01,03,571	13,67,97,719	26,17,12,640	19,06,73,144	3,01,71,845	3,67,32,510
Grand Total of Exports ...	2,64,33,06,181	3,46,43,76,474	2,93,81,48,815	2,67,72,49,250	3,19,08,88,760	3,67,04 96,174

STATEMENT showing the Exports from Bombay by Sea of Indian Manufactured Piece-Goods and Yarns since 1898

Years ending 31st Dec.	Grey and White Piece-Goods.			Coloured Piece-Goods.		Total Piece-Goods.			Yarns.	
	Packages.	Yards.	lbs.	Packages.	Yards.	Packages.	Yards.	lbs.*	Bales.	lbs.
1898.....	69,026	99,268,706	24,763,678	6,177	9,072,326	75,203	108,341,032	27,085,258	553,681	218,724,607
1899.....	84,238	122,807,108	29,819,677	8,513	12,842,538	92,751	135,649,646	33,912,411	681,039	269,559,281
1900.....	74,415	116,955,481	28,168,912	9,516	15,602,237	83,931	132,557,718	33,139,429	346,503	136,571,588
1901.....	84,525	136,300,064	33,585,159	12,623	19,963,669	97,148	156,263,733	39,065,933	642,032	254,317,562
1902.....	89,216	141,252,169	34,907,243	15,944	24,606,384	105,160	165,858,553	41,464,638	674,450	266,698,930
1903.....	86,838	143,054,079	34,798,444	20,340	32,436,521	107,178	175,490,600	43,872,650	725,538	286,920,007
1904.....	103,730	171,097,232	42,941,062	24,328	37,864,072	128,058	208,891,304	52,222,851	580,847	229,480,205
1905.....	113,474	189,298,879	49,406,422	24,817	41,285,870	138,321	230,584,749	57,646,187	750,639	297,889,194
1906.....	107,675	186,018,348	48,719,679	24,545	42,635,922	132,220	228,654,270	57,163,567	703,006	278,821,792
1907.....	123,967	222,306,983	60,617,174	31,486	51,605,269	155,453	273,912,252	68,478,063	608,980	241,085,783
1908.....	120,300	215,698,687	60,862,003	30,997	50,792,342	151,297	266,491,029	66,622,757	598,621	284,484,640
1909.....	141,929	252,992,500	70,093,139	39,326	66,751,717	181,246	319,744,217	79,936,054	636,329	252,460,745
1910.....	136,972	250,489,940	68,312,314	45,333	75,673,845	182,305	326,163,785	81,540,946	565,999	228,758,970
1911.....	122,601	224,438,698	63,524,949	54,000	89,411,376	176,601	313,850,074	78,462,518	403,214	158,582,640
1912.....	126,681	231,976,527	66,009,051	64,169	107,289,928	190,850	339,266,455	84,816,614	579,281	228,759,617
1913.....	97,005	177,239,570	50,527,978	55,071	92,467,657	152,076	269,707,227	67,426,327	518,280	205,207,962
1914.....	91,837	169,515,937	49,361,518	42,084	72,602,270	133,921	242,118,207	60,529,552	437,159	173,172,953
1915.....	108,956	199,968,079	58,350,926	61,045	103,038,333	170,001	303,006,412	75,751,603	471,895	186,585,698
1916	175,923	248,326,445	70,956,464	82,818	139,616,582	258,741	387,942,977	96,985,744	410,972	162,627,300
1917.....	111,845	176,934,869	46,119,953	86,909	148,290,803	198,754	325,225,672	81,306,418	373,187	147,167,250
1918.....	94,071	158,463,774	40,025,958	71,424	126,068,308	165,495	279,527,082	69,881,770	193,275	75,599,959
1919.....	132,112	219,343,388	56,536,165	116,313	202,286,577	248,425	421,629,965	105,407,491	372,212	146,832,081
1920.....	149,552	241,230,910	61,489,863	157,042	220,332,112	306,594	861,563,022	90,890,755	288,778	113,351,962
1921.....	120,739	212,563,435	53,577,720	99,518	159,572,347	220,257	372,135,782	93,033,945	314,330	124,310,163
1922.....	138,769	254,292,354	65,928,239	100,581	176,411,422	239,350	430,703,776	107,675,944	267,711	105,122,885
1923.....	173,381	304,497,408	69,452,982	110,243	180,990,710	283,624	485,488,118	121,372,029	215,036	83,657,151
1924.....	177,950	320,087,971	75,657,413	103,999	169,055,231	281,949	489,143,202	122,285,800	175,175	67,861,329

The weights have been arrived at by dividing the length in yards, by 4·00, the average weight of the Grey and Bleached Cloths.

Value of the Imports of Gold and Silver Coin and Bullion into British India during the year ending 31st December 1924.

Countries.	Gold.			Silver.		
	Private.	Government.	Total.	Private.	Government.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	16,76,66,970	.....	16,76,66,970	4,64,99,457	.....	4,64,99,457
Netherlands	59,47,049	.....	59,47,049	.....	.....	.....
France	1,66,53,247	.....	1,66,53,247	1,46,165	.....	1,46,165
Gibraltar	.....	.....	.....	.....	.....	.....
Aden and Dependencies...	48,75 694	.....	48,75,694	1,20,898	2,29,803	3,50,701
Mesopotamia	76,20,938	.....	76,20,938	40,98,287	.....	40,98,287
Arabia	3,10,432	.....	3,10,432	28,74,417	2,00,000	30,74,417
Bahrein Islands	1,22,565	.....	1,22,565	38,35,287	.....	38,35,287
Persia	22,805	.....	22,305	19,18,018	.....	19,18,018
Italy	.....	.....	.....	8,435	.....	8,435

Henjam Island	.....	... ...	.....	19,000	...	19,000
Ceylon	22,79,990	.....	22,79,990	6,565	.....	6,565
Straits Settlements including Labuan ...	9,37,171	.....	9,37,171	2,509	.....	2,509
Siam	.....	.....	.....	73,998	.....	73,998
China	17,09,947	.....	17,09,947	1,02,80,534	...	1,02,80,534
Egypt	11,55,793	.....	11,55,793	15,646	.....	15,646
Natal	19,72,73,887	.....	19,72,73,887	15,23,799	.....	15,23,799
Africa, East	165	... ...	165	32,95,423	... ...	32,95,423
Mauritius and Dependencies	1,137	.....	1,137	8,09,720	.....	8,09,720
United States of America	1,46,00,921	.....	1,46,00,921	13,96,89,113	.....	13,96,89,113
Australia and New Zealand	3,22,11,255	.....	3,22,11,255	1,41,25,799	... ...	1,41,25,799
Federated Malay States	47	... ...	47	.....	.....	.....
Java	... ...	... ...	.....	17,413	.....	17,413
Total ...	45,33,89,513	.....	45,33,89,513	22,93,60,483	4,29,803	22,97,90,286

Value of the Exports of Gold and Silver Coin and Bullion from British India during the year ending 31st December 1924.

Countries.	Gold.			Silver.		
	Private.	Government.	Total.	Private.	Government.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	1,882	...	1,882	4,56,790	.....	4,56,790
Netherlands	.....	...	.....	.....	.....	.....
Mesopotamia	24,401	...	24,401	87,285	3,900	91,185
Aden and Dependencies...	33,937	...	33,937	3,23,666	.....	3,23,666
Arabia	2,14,746	..	2,14,746	44,47,927	... ..	44,47,927
Bahrein Islands	10,62,757	...	10 62,757	40,47,229	.....	40,47,229
Persia	5,175	...	5,175	3,55,300	52,480	4,07,780
Henjam Island	.. ...	...	.....	.....	10,000	10,000
Ceylon	2,29,577	...	2,29,577	50,25,520	.....	50,25,520
Java	.....	...	.....	32,913	.....	32,913
Siam	.. ...	...	.....	.....	.....	.....
Straits Settlements (including Labuan) ...	63,625	...	63,625	15,240	... ..	15,240
Egypt	1,44,495	...	1 44,495	.....	... ..	.....
China	.....	...	.....	2,47,28,748	.....	2,47,28,748
Japan	.....	...	.....	.....	.....	.....
East Africa	1,30,246		1,30,246	23,30,000	... ..	23,30,000
Mauritius and Dependencies	4,82,858	..	4,82,858	.....	.....	.....
United States of America	.....	..	.....	... ..	.....	.....
Australia	.....	...	.....	.....	... ..	.....
Federated Malay States	.....	...	.. ...	75,000	... ..	75,000
Indo China, etc	.....	...	.....	1,620	.....	1,620
Total ...	23,93,699	...	23,93,699	4,19,27,338	66,380	4,19,93,618

Total Imports of Treasure on Private Account from Foreign Countries and Indian Ports into Bombay during the year 1924. (*From* 1st *January to* 31st *December.*)

From	Gold.			Silver.			
	Bullion.	Coin.		Bullion.	Coin.		
		Sovereigns and Half Sovereigns.	Other Coin.		Dollars.	Government of India Rupees.	Other Coin.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	10,37,43,258	6,08,89,767	11,410	3,92,83,562	....	4,070	....
Continent of Europe ..	1,71,42,579	60,78,589	....	7,46,165	8,435	.....	....
United States of America ..	1,19,51,692	25,84,379	64,849	13,92,74,922	....	....	....
Egypt	....	7,26,197	4,18,165	....	11,579	4,077	....
Australia	1,16,37,249	1,21,24,020	....	4,39,784	....	....	....
China	....	....	....	84,25,607	17,87,125	....	....
Japan	...	....	....	....	....	....	....
Straits Settlements	.....	....	....	.....	....	.....	.....
Persia	....	2,107	20,198	....	....	16,86,385	....
Mesopotamia	5,82,053	49,240	68,52,677	.....	.....	40,45,689	18,286
Arabia	.....	3,00,878	1,31,496	11,158	6,18,294	55,41,220	39,373
Aden	....	48,00,795	64,695	....	1,01,661	9,340	2,242
Africa	19,74,02,912	173	....	15,21,908	90,649	12,25,600	17,47,895
Other Foreign Ports ..	7,67,831	1,137	....	....	.....	1,55,998	38,220
All Indian Ports	....	.....	....	....	....	57,855	....
Total Imports from 1st January to 31st December 1924.	34,31,77,574	8,75,57,282	75,63,490	18,91,03,106	26,17,733	1,27,30,225	18,46,016

Total Exports of Treasure on Private Account to Foreign Countries and Indian Ports from Bombay during the year 1924. (*From* 1*st January to* 31*st December.*)

To	Gold.			Silver.			
	Bullion.	Coin.		Bullion.	Coin.		
		Sovereigns and Half Sovereigns.	Other Coin.		Dollars.	Government of India Rupees.	Other Coin.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	...	...	...	4,50,300	...	...	6,090
Continent of Europe...	...	...	...	...	...	...	...
United States of America	...	...	...	...	...	...	...
Egypt	...	...	1,44,495	...	...	...	...
Australia	...	...	...	...	...	..	...
Japan	...	...	...	...	...	...	...
China	...	...	...	2,38,93,748	8,35,000	...	...
Straits Settlements	...	...	63,625	...	18,055	...	...
Persia...	...	...	5,175	...	...	7,000	...
Mesopotamia...	...	14,362	10,039	...	...	...	...
Arabia	1,119	12,95,033	...	4,460	95,220	77,80,500	...
Aden	33,937	...	...	...	4,33,048	...	...
Africa	41,483	2,40,635	...	...	...	23,30,000	...
Other Foreign Ports...	...	5,59,556	501	...	62,888	...	...
All Indian Ports	...	...	...	22,856	...	...	...
Total Exports from 1st January to 31st December 1924.	84,539	21,09,586	2,23,835	3,43,71,364	14,44,211	1,01,17,500	6,090

COTTON.

RECEIPTS at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.

In thousands of Bales (000's omitted). [*Year ending 30th June.*

Year ending 30th June.	Receipts.	EXPORTS TO			Mill Consumption.	Total.	Year ending 30th June.	Receipts.	EXPORTS TO			Mill Consumption.	Total.
		Europe.	Elsewhere.	Total.					Europe.	Elsewhere.	Total.		
1864 ...	...	867	3	870	American War. In '63 & '64 Bombay imported cotton from China.		1888 ...	1,472	893	58	951	500	1,451
1865 ...	...	1,065	1	1,066			1889 ...	1,851	1,286	46	1,332	565	1,897
1866 ...	...	1,187	14	1,201	42	1,243	1890 ...	2,235	1,488	71	1,559	636	2,195
1867 ...	...	1,277	5	1,282	46	1,328	1891 ...	2,020	1,070	107	1,177	762	1,939
1868 ...	...	1,030	48	1,078	47	1,125	1892 ...	1,770	905	202	1,107	728	1,835
1869 ...	...	1,225	56	1,281	48	1,329	1893 ...	1,788	816	169	985	724	1,709
1870 ...	...	1,115	50	1,165	49	1,214	1894 ...	1,769	908	159	1,067	731	1,798
1871 ...	...	967	39	1,006	50	1,056	1895 ...	1,540	525	143	668	815	1,483
1872 ...	1,085	1,002	48	1,050	52	1,102	1896 ...	2,151	800	346	1,146	849	1,995
1873 ...	1,151	1,079	34	1,113	53	1,166	1897 ...	1,612	603	405	1,008	703	1,711
1874 ...	978	917	34	951	67	1,018	1898 ...	1,730	424	409	833	817	1,650
1875 ...	1,311	1,192	25	1,217	83	1,300	1899 ...	2,033	578	520	1,098	951	2,049
1876 ...	1,345	1,285	20	1,305	135	1,440	1900 ...	988	117	444	561	745	1,306
1877 ...	1,073	980	35	1,015	147	1,162	1901 ...	1,896	620	340	960	696	1,656
1878 ...	1,141	920	38	958	161	1,119	1902 ...	2,142	525	732	1,257	987	2,244
1879 ...	961	800	46	846	204	1,050	1903 ...	2,454	921	349	1,270	986	2,256
1880 ...	832	652	64	716	181	897	1904 ...	2,151	1,036	423	1,459	973	2,432
1881 ...	1,171	874	34	908	220	1,128	1905 ...	2,609	384	664	1,048	1,072	2,120
1882 ...	1,832	1,521	87	1,608	277	1,885	1906 ...	2,668	1,017	477	1,494	1,141	2,635
1883 ...	1,770	1,335	95	1,430	313	1,743	1907 ...	2,949	1,169	747	1,916	1,115	3,031
1884 ...	1,759	1,295	100	1,395	348	1,743	1908 ...	2,123	731	454	1,185	1,079	2,264
1885 ...	1,139	791	70	861	392	1,253	1909 ...	2,166	643	723	1,366	1,099	2,465
1886 ...	1,480	1,009	61	1,070	391	1,461	1910 ...	3,152	1,054	968	2,022	984	3,006
1887 ...	1,703	1,147	40	1,187	454	1,641	1911 ...	2,467	1,014	668	1,682	953	2,635
							1912 ...	2,540	333	923	1,306	1,078	2,384

COTTON.

RECEIPTS at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay, In thousands of Bales (000's omitted). [*Year ending 31st August.*

Year ending 31st August.	Receipts.		Total Receipts.	Exports.			Total Exports.	Mill Consumption.	Total.
	India.	Foreign Countries.		Europe.	China and Japan.	Elsewhere.			
1913	2,733	46	2,779	534	1,023	30	1,587	*1,072	2,659
1914	3,733	6	3,739	1,301	1,345	24	2,570	1,078	3,648
1915	2,683	5	2,688	405	1,441	15	1,861	1,026	2,887
1916	3,133	6	3,139	294	1,691	8	1,993	1,096	3,089
1917	3,103	17	3,120	302	1,321	7	1,630	1,135	2,765
1918	2,279	27	2,306	293	1,213	7	1,513	1,068	2,581
1919	2,525	18	2,543	195	885	11	1,091	1,000	2,091
1920	3,405	22	3,427	629	1,579	24	2,232	957	3,189
1921	2,763	116	2,879	494	1,381	26	1,901	1,061	2,962
1922	3,353	109	3,462	645	1,896	52	2,593	1,074	3,667
1923	3,580	61	3,641	851	2,086	53	2,990	1,060	4,050
1924	3,199	93	3,292	1,104	1,558	53	2,715	821	3,536

N.B.—As noted in the Chamber's Report for 1913, the figures shown above represent the volume of trade in cotton from 1st September to 31st August, instead of for the year ending 30th June as was previously the case. *Year ending 30th June.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS.

Quantities and Value of the Principal Articles imported in the years ending 31st March 1922, 1923 and 1924.

ARTICLES.	Quantities.			Value.		
	1921-22.	1922-23.	1923-24.	1921-22.	1922-23.	1923-24.
				Rs.	Rs.	Rs.
Animals—Living ... ... No.	3,979	4,490	5,034	21,41,169	25,82,633	19,86,993
Apparel—(excluding Hosiery, Boots and Shoes)						
Apparel—including Drapery uniforms and accoutrements ... ... value.	.....	.....	.....	59,71,402	54,54,566	62,28,719
Gold and Silver Thread ... ... „	.....	.....	.....	22,75,860	24,48,785	27,80,406
Hats, Caps, Bonnets and Hatters' ware „	.....	.....	.....	14,48,742	14,03,188	21,68,449
Lamettas ... ... lbs.	201,098	232,437	473,085	7,25,635	6,86,623	13,12,226
Second-hand Clothing ... ...value.	.....	.....	.....	5,84,712	7,46,685	14,59,226
Water-proofed Clothing ... ... „	.....	.....	.....	2,56,030	1,93,450	1,75,860
Arms, Ammunition and Military Stores :—						
Cartridge Cases ... ... No.	12,703,528	14,578,010	17,176,468	13,95,702	13,95,487	13,99,644
Explosives ... ... value.	.....	.....	.....	18,70,934	19,22,840	21,15,787
Fire Arms and Parts thereof ... „	.....	.....	.....	30,86,546	21,86,869	22,86,776
Gunpowder ... ... lbs.	88,846	148,943	138,799	1,74,263	2,24,613	1,88,218
Other Sorts ... ... value	...	.....	.....	5,73,221	6,43,030	4,73,024
Arts works of (other than pictures) ... „	.....	.....	.....	12,42,734	4,36,855	8,36,558
Asbestos—Raw ... ... cwts.	6	.....	126	820	...	3,153
Do. Packing ... ... value,	.....	.....	.....	4,31,484	4,79,434	4,76,010
Do Manufactures except for Packing „	.....	.....	.....	7,98,480	7,06,064	7,01,534
Belting for Machinery;—						
Of Cotton ... ... „	.....	...	.....	20,32,656	13,97,372	15,20,037
„ Leather ... ... „	.....	.....	.....	53,02,170	41,42,996	43,64,622
„ Other materials including coir ... „	.....	.....	.....	27,53,272	27,79,238	29,27,827
Bobbins ... ... „	.....	.....	.....	1,19,88,355	57,64,448	50,53,962
Books and Printed Matters ... ... cwts.	22,805	19,863	22,269	54,47,735	50,97,931	51,42,370

Boots and Shoes:—						
Of Leather ... ... pairs.	93,945	123,008	192,261	12,24,888	11,04.522	15,25,591
,, Other materials ... ... ,,	77,967	262,311	530,845	3,16,667	6,96,471	10,19,018
Brushes and Brooms ... ... doz.	173,431	311,404	354,074	7,27,082	10,39,120	11,27,856
Building and Engineering Materials:—						
Asphalte ... ... tons.	5,361	6,959	7,262	9,43,705	9,71,447	11,21,486
Bricks ... ... No.	284,305	482,395	31,827	1,25,899	1,40,111	28,334
Fire Bricks ... ... ,,	2,980,033	2,236,478	1,763,225	11,53,946	7,29,772	4,99,961
Cement ... ... tons.	124,727	134,115	113,137	1,38,69,935	05,66,755	74,71,133
Tiles ... ... ,,	14,969,011	18,055,659	15,968,393	27,60,812	26,79,728	21,45,486
Other kinds ... ... cwts.	140,640	260,107	164,969	10,42,335	10,99,271	12,10,822
Buttons of all sorts—						
Metal ... ...value.	.....	.....	.....	2,62,772	4,99,136	6,80,900
Other Sorts ... ... ,,	.....	.....	.....	24,62.035	21.49,767	20,25,403
Candles of all kinds ... ... lbs.	234,936	475,330	513,082	1,30,849	2,53,575	2,45,603
Canes and Rattans ... ... cwts.	54,728	46,139	40,123	8,00,311	6,70,267	5,90,792
Chemicals :—						
Acids all sorts ... ... ,,	9,853	7,788	11,312	5,80,460	5,58,405	5,58,006
Alum ... ... ,,	55,104	70,599	72,776	7,08,917	7,95,479	6,89,448
Aluminous sulphates ... ... ,,	51,932	47,745	71,038	4,58,873	3,68,616	4,86,013
Ammonia and Salts thereof:—						
Anhydrous ... ... ,,	2,206	1,124	1,426	3,65,476	2,11,660	2,12,977
Other sorts ... ... ,,	8,112	16,704	17,362	3,80,808	7,37,198	6,80,964
Arsenic and its oxides ... ... ,,	1,229	1,206	1,337	82,735	88,745	1,16,040
Bleaching Materials :—						
Bleaching Powder ... ... ,,	83,098	51,116	62,291	15,53,981	6,61,066	7,07,233
Other sorts ... ... ,,	1,158	957	361	22,327	19,262	7,171

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1921-22.	1922-23.	1923-24.	1921-22.	1922-23.	1923-24.
				Rs.	Rs.	Rs.
Carbide of Calcium ... . cwts.	11,692	24,669	28,717	2,95,203	5,13,806	5,03,063
Copperas ... ... ,,	8,669	17,146	17,224	47,992	82,006	68,500
Copper Sulphate ... ... ,,	2,795	9,713	11,134	73,008	2,37,894	2,27,949
Disinfectants—Naphtalene .. ... ,,	5,280	4,422	3,341	1,35,065	81,942	64,573
,, Other sorts ... ... ,,	11,033	20,656	17,730	5,18,662	7,66,710	5,80,682
Glycerine ... ... ,,	911	2,728	3,003	89,231	2,03,395	1,94,090
Lead Compounds :—						
Acetate ... ... ,,	3,020	3,358	6,748	1,90,506	95,560	2,51,617
Litharge ... ... ,,	1,259	663	1,266	40,514	17,765	37,828
Other sorts ... ... ,,	1,058	409	291	39,748	15,875	11,212
Magnesium Compounds :—						
Chloride ... ... ,,	46,612	69,545	76,506	4,49,680	3,58,665	2,30,113
Sulphide ... . ,,	8,792	43,869	37,233	77,478	2,03,449	1,23,287
Other sorts ... ... ,,	181	73	445	14,405	4,613	19,514
Potassium Compounds—Bichromate ,,	3,566	4,675	5,295	2,34,820	2,13,828	2,01,503
Do. do. Chlorate ... ,,	3,236	4,718	7,680	1,06,085	1,24,519	1,70,524
Do. do. Cyanide of Potassium ,,	12	9	38	3,885	2,549	3,039
Do. do. other sorts ... ,,	1,786	1,823	1,568	2,90,453	2,34,929	1,92,736
Soda Compounds—Soda Bicarbonate ... ,,	108,345	93,651	105,468	11,10,909	9,46,992	9,73,925
,, ,, ,, Bichromate ,,	14,184	7,566	7,068	7,58,107	2,29,184	2,02,351
,, ,, ,, Caustic ,,	67,136	111,947	192,245	13,36,263	20,85,284	16,95,744
,, ,, ,, Sulphide ,,	14,803	17,214	19,982	3,23,151	2,91,008	2,58,505
,, ,, Sodium Carbonate ,,	580,289	669,843	789,938	39,19,842	45,09,780	51,61,546

Soda Compounds—Sodium Cyanide ... cwts.	5,039	6,123	6,558	4,93,660	5,39,829	4,32,057
„ „ „ Silicate „	12,741	19,630	18,172	1,83,806	2,46,144	1,91,681
„ „ other sorts ... „	69,431	18,574	24,260	5,44,239	5,20,769	6,49,855
Sulphur (brimstone) ... ... „	125,535	180,524	250,279	11,36,693	12,03,200	13,15,767
Zinc—Chloride ... ... „	18,774	18,371	25,099	5,16,762	3,80,636	5,09,845
Do. other kinds ... „	570	266	319	19,638	8,011	9,689
Other sorts of Chemicals ... ... value.	.....	.....	.....	20,84,341	26,10,778	27,35,270
China Clay ... ... cwts.	297,908	302,883	362,111	21,55,176	15,88,182	15,89,985
Chinese and Japaneseware ... ... value	.....	.....	.....	80,048	94,169	62,185
Clocks and Watches and parts thereof „	.....	.....	.....	26,99,463	14,25,297	16,51,098
Coal, Coke and Patent Fuel :—						
Coal ... ... tons.	1,489,282	881,810	591,968	5,78,01,678	3,08,92,733	1,65,85,004
Coke ... ... „	11,894	27,077	22,332	7,00,562	13,54,075	10,34,993
Patent Fuel ... ... „	11	.....	8	2,502	182	274
Coffee ... ... cwts.	35,050	49,479	38,249	13,73,775	21,74,849	16,17,488
Coir unmanufactured ... ... tons.	709	275	1,126	18,580	27,335	47,274
„ Manufactured ... ... „	418	300	146	1,66,548	1,58,538	31,026
Corals ... ... lbs.	3,490	14,549	27,128	20,507	29,309	22,446
Cordage and Rope of Vegetable Fibre cwts.	13,767	11,826	11,045	10,82,589	7,50,321	7,50,036
Cork manufactures ... ... „	2,130	2,472	3,765	3,36,065	3,63,969	3,59,955
Cutlery ... ... value.	.....	.....	.....	16,82,295	23,14,933	23,14,025
Drugs and Medicines—						
Assafœtida ... ... cwts.	5,951	6,591	4,209	4,15,880	5,21,606	2,53,900
Camphor ... ... lbs.	687,964	619,239	1,134,709	21,24,429	17,51,191	34,23,046
Cassia Lignia ... ... cwts.	45,731	69,808	48,158	13,21,328	17,45,660	10,57,623
Chinchora Bark ... ... lbs.	689	299	540	724	1,795	856
Morphia and preperation of Morphia and opium ... ... value.	.....	.....	.....	49,979	46,106	48,520
Proprietary and Patent Medicines „	.....	.....	.....	20,01,116	23,29,350	21,57,890
Quinine Salts ... ... lbs.	62,880	79,906	95,775	27,64,658	25,12,235	26,36,891
Other sorts ... ... value.	.....	.....	.....	71,59,111	77,00,678	85,54,219
Dyeing and Tanning Materials :—						
Barks for tanning ... ... cwts.	24,211	13,994	12,970	1,89,390	1,48,913	91,845
Cochineal ... ... „	722	1,520	2,842	1,03,410	2,16,473	3,89,365
Cutch and Gambier ... ... „	40,760	34,312	40,346	11,12,452	9,33,261	10,96,869

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1921-22.	1922-23.	1923-24.	1921-22.	1922-23.	1923-24.
				Rs.	Rs.	Rs.
Dyes obtained from Coal Tar—						
Alizarine ... ... lbs.	5,723,078	5,285,661	5,808,868	74,58,204	43,24,529	47,52,286
Aniline ... ... ,,	5,870,049	8,741,929	10,809,407	2,17,47,534	2,02,27,184	2,02,55,713
Other sorts ... ... ,,	21,406	92,232	57,392	20,100	1,33,571	95,617
Indigo, synthetic ... ... cwts.	1,042	1,285	1,231	4,78,489	4,82,261	3,82,468
Myrabolam Extracts ... ... ,,	40	49	127	600	655	1,614
Saffron... ... ... lbs.	40,233	40,641	73,750	7,66,289	12,23,060	12,78,594
Other sorts including lac Dye ... cwts.	4,355	4,550	32,357	1,75,163	2,00,050	10,09,021
Earthenware & Porcelain—						
Earthenware:—						
Pipes of Earthenware ... cwts.	21,183	22,002	30,535	1,72,321	2,64,494	3,14,376
Sanitaryware ... ... value.	.....	.....	.....	59,20,653	60,90,245	4,72,192
Other kinds ... ... ,,						42,06,509
Porcelain:—						
Electrical ... ... ,,	.....	.....	.....	3,37,888	1,95,422	59,321
Other kinds ... ... ,,	.....	.....	.....	14,41,684	14,42,013	20,38,408
Electroplatedware ... ... ,,	.....	.....	.....	11,67,636	6,39,848	6,52,351
Fireworks ... ... lbs.	3,630,262	3,910,833	3,473,392	12,63,422	11,79,483	11,53,100
Fish (excluding Canned Fish)						
Fish dry unsalted ... ... cwts.	31,346	5,478	4,171	2,59,231	1,98,030	1,33,323
,, ,, salted ... ... ,,	80,477	90,384	85,575	13,88,334	19,72,915	25,15,124
Fishmaws and Sharkfins ... ... ,,	8,615	9,532	8,410	1,78,703	1,12,803	84,709
Fish wet salted ... ... ,,	4,401	10,921	15,464	49,620	1,42,320	1,96,688
Other sorts ... ... ,,	31	28	576	1,126	3,881	37,062

Fodder, Bran and Pollards	cwts.	22,918	21,279	14,231	80,256	96,798	72,559
Fruits and Vegetables—							
Fresh Fruits, Cocoanuts	No.	7,315,033	6,193,876	6,755,311	5,75,263	6,10,890	5,75,253
Do. other sorts	value.	.....	.....	.....	2,54,838	2,64,792	2,88,002
Do. Vegetable all kinds...	„	.....	.....	.....	1,09,065	69,890	2,00,459
Fruits (Dry) and Vegetables :—							
Almonds	tons.	5,231	5,978	5,176	46,40,199	46,15,611	34,23,521
Currants and Raisins	„	957	1,511	937	3,71,355	5,27,613	3,35,954
Dates	„	49,560	58,500	67,919	1,00,83,986	1,11,57,535	1,15,71,517
Other sorts	„	2,003	1,959	1,929	7,65,611	11,10,877	8,85,288
Furniture and Cabinetware	value.	.....	.....	.....	25,53,901	16,54,950	18,61,116
Gelatine	cwts.	286	335	343	68,045	63,702	54,089
Glue	„	5,976	9,799	11,889	2,55,362	3,52,747	4,61,358
Glass and Glassware :—							
Bangles	value.	.....	.....	.....	69,78,426	79,86,693	86,38,080
Beads and false Pearls	cwts.	15,871	28,739	26,571	33,35,962	47,80,053	39,42,488
Bottles and phials	gross	272,535	338,986	433,674	33,67,930	35,90,098	34,79,216
Funnels, Globes and Glass parts ...	value.	.....	.....	.....	16,53,432	22,58,945	17,32,441
Scientific Glassware	„	.....	.....	.....	1,64,087	2,31,413	1,88,310
Sheets and Plate	sq. ft. or cwts.	*12,895,316	18,265,777 203,214	16,906,267 196,217	37,94,707	36,91,800	32,90,056
Tableware including Decanters, Tumblers, etc.	value.	.....	.....	.....	17,34,993	10,52,095	10,32,849
Other sorts	„	.....	.....	.....	21,19,895	23,69,130	22,80,847
Grain, Pulse and Flour :—							
Beans, dry	tons.	1,353	430	414	2,50,335	82,094	86,021
Joowar and Bajree.....	„	4,064	2,547	708	7,46,949	4,32,877	78,291
Pulse	„	2,043	1,269	1,640	5,08,941	2,74,470	2,37,002
Rice not in the husk	„	351	318	11,220	88,859	88,661	18,05,438
Wheat	„	439,985	18,927	12,464	9,14,06,724	35,55,127	17,24,308
Wheat Flour	„	1,957	3,004	546	3,78,247	8,06,672	94,375
Other sorts	„	1,289	1,090	2,492	1,83,848	1,92,130	3,64,191
Graphite crucibles...	cwts.	936	2,221	5,689	70,393	1,64,532	3,67,941

* Represent superficial feet.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1921-22.	1922-23.	1923-24.	1921-22.	1922-23.	1923-24.
					Rs.	Rs.	Rs.
Gums and Resins:—							
Arabic	cwts.	8,151	4,224	2,983	1,87,810	93,285	86,325
Benjamin	,,	19,247	20,676	20,189	87,13,636	8,47,473	8,33,079
Dammer (resins)	,,	68,891	33,532	48,384	5,08,933	2,67,508	3,62,703
Olibanum	,,	20,236	24,354	26,148	2,73,079	3,65,018	4,24,062
Rosin	,,	10,602	19,903	35,182	2,49,266	3,18,173	4,38,329
Other sorts	,,	25,652	59,864	46,807	8,88,932	9,88,609	8,12,334
Hair and Manufactures of Hair of all kinds	,,	614	1,299	822	49,844	56,367	44,150
Manufactures of Hair other than toilet requisites	value.	.....	.....	.....	33,824	8,719	14,275
Hardware exclg. Cutlery Electroplated-ware:—							
Agricultural Implements	,,	.....	.....	.....	26,37,766	22,68,996	20,64,676
Buckets, Tinned or Galvd. Iron	,,	.....	.....	.....	1,04,489	85,827	1,02,392
Builders' Hardware	,,	.....	.....	.....	32,54,568	35,19,858	24,30,532
Domestic Hardware	,,	.....	.....	.....	11,89,149	8,96,897	9,37,864
Enamelled Ironware	,,	.....	.....	.....	20,13,544	23,64,291	31,08,671
Gas Mantles	,,	.....	.....	.....	6,78,944	5,38,920	4,78,555
Implements and Tools other than Agricultural Implements and Machine Tools	,,	.....	.....	.....	73,70,124	79,15,304	67,50,117
Lamps Metal	No.	1,356,899	2,839,000	3,361,141	38,06,495	57,20,734	60,00,555
,, Glass	,,	12,616	58,323	54,371	14,583	49,103	32,085
,, Parts of, other than glass	value.	.....	.....	.....	10,47,502	12,04,311	8,56,681
Safes and strong boxes of metal	No.	2,373	2,298	8,102	5,18,012	3,37,718	3,84,134
Stoves	,,	28,102	83,082	129,037	4,64,753	6,00,549	7,38,429
Other sorts	value.	.....	.....	.....	3,60,90,479	2,59,87,589	2,03,49,155

Hides and Skins :—							
Hides (Raw)	tons.	406	498	523	1,83,599	2,92,090	3,50,564
Skins („)	„	599	604	941	7,98,135	6,85,093	11,99,691
Hides Tanned or Dressed	„	95	94	93	2,85,066	3,30,710	3,68,164
Skins do. do.	„	17	20	23	2,96,912	3,42,769	3,27,133
Hops—raw	cwts.	3,192	2,513	2,160	4,26,021	3,32,673	3,03,535
Horns, Tips and Hornmeal	„	256	244	290	65,467	42,280	53,552
Instruments, Apparatus and Appliances and parts thereof :—							
Electric Fans and parts	value.	.....	.....	.....	55,00,998	31,14,013	29,15,328
Electric Wire and Cables :—							
Rubber Insulated	„	.....	.....	.....	34,76,786	28,52,890	27,16,214
Insulations other than Rubber...	„	.....	.....	.....	60,14,529	38,45,418	22,28,018
Telegraph and Telephone Wires and Cables	„	.....	.....	.....	1,32,616	1,63,151	8,96,312
Bare Copper Wire	„	.....	.....	.....	12,35,456	8,34,110	11,35,032
Telegraph and Telephone Instruments and Apparatus ...	„	.....	.....	.....	5,03,297	4,73,902	32,40,069
Electric Lamps and parts thereof :—							
Electric Glow Lamps	„	.....	.....	.....	24,31,693	18,02,423	14,85,522
„ Lamps, other sorts	„	.....	.....	.....	3,58,207	5,38,913	5,92,160
Batteries	„	.....	.....	.....	2,08,973	2,34,886	6,23,806
Carbons Electric	„	.....	.....	.....	52,558	46,969	63,815
Accumulators and parts	„	.....	.....	.....	8,39,013	3,69,586	2,65,359
Condensors Electric	„	.....	.....	.....	4,482	.....	1,881
Electric Bell Apparatus	„	.....	.....	.....	34,243	6,733	4,435
„ Lighting Accessories and Fittings	„	.....	.....	.....	30,15,577	11,12,560	9,62,048
„ Meters	„	.....	.....	.....	7,57,765	6,29,776	5,23,766
„ Instruments other sorts of ...	„	.....	.....	.....	70,877	1,01,091	1,36,586
Electro medical apparatus including X-Ray Apparatus	„	.....	.....	.....	74,913	35,085	1,05,231
Switch Boards other than telegraph and telephone	„	.....	.....	.....	13,49,467	6,68,419	7,18,671
Other sorts	„	.....	.....	.....	1,45,72,951	47,55,672	40,37,877

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value		
		1921-22.	1922-23.	1923-24.	1921-22.	1922-23.	1923-24.
					Rs.	Rs.	Rs.
Musical	value.	.....	.....	.....	17,83,667	17,46,261	17,30,195
Optical	,,	.....	.....	.....	6,65,315	4,02,945	5,76,590
Photographic—							
Cinematograph Films	length in ft.	†	7,310,429	7,201,655	25,97,558	*13,23,393	*14,10,637
Photographic other than Cinema Films	value.	.....	.....	.....		18,15,263	17,14,213
Scientific and Philosophical	,,	.....	.....	.....	34,53,372	25,13,585	25,81,651
Surgical	,,	.....	.....	.....	15,24,845	14,82,026	14,87,208
Other kinds	,,	.....	.....	.....	8,23,363	6,47,324	4,84,573
Ivory—							
Unmanufactured	lbs.	484,183	381,050	314,404	39,91,226	30,68,090	24,51,895
Manufactured	value.	.....	.....	.....	57,091	1,31,748	23,209
Jewellery *	,,	.....	.....	.....	4,97,343	10,06,574	998,138
Plate of Gold and Silver	,,	.....	.....	.....	8,28,113	7,85,269	6,12,985
Lac—							
Stick and Seed	cwts.	13,079	41,529	21,782	11,61,691	29,09,598	22,12,678
Other sorts	,,	58	48	51	17,051	5,587	5,479
Leather—							
Unwrought	,,	825	780	1,032	3,73,852	2,98,154	3,34,634
Leather Cloth	,,	†	9,023	1,284	4,50,112	4,71,793	3,10,081
Artificial Leather	,,	†	220	284	24,043	57,177	86,176
Manufactures—							
Bags and Trunks	,,	†	212	186	1,24,912	85,384	70,466
Pickers	,,	†	2,360	3,708	12,20,616	6,30,900	7,81,104
Picking Bands and Straps	,,	†	2,120	3,475	8,30,441	6,33,478	7,83,909
Roller Skins	,,	†	497	813	16,84,084	9,70,870	11,91,438
Saddlery and Harness	,,	†	410	376	1,82,354	1,79,899	1,37,855
Other sorts	,,	†	4,404	3,350	11,70,175	12,48,209	8,51,161

Liquors—						
Ale and Beer ... ... gallons.	2,617,376	2,581,183	2,704,745	89,31,887	76,42,036	71 68,210
Stout and Porter ... ... ,,	138,933	131,286	132,048	8,58,574	7,44,112	6 42,701
Cider & other fermented Liquors ,,	10,943	10,291	9,523	83,418	72,587	64,097
Spirits—						
Brandy ... ... ,,	247,712	274,028	348,408	49,27,443	41,77,945	42,62,582
Gin ... ... ,,	61,473	77,811	85,182	9,02,833	10,01,564	9,21,012
Rum ... ... ,,	160,395	137,534	133,142	3,89,964	2,93,469	2,80,675
Whisky ... ... ,,	590,213	594,995	526,813	1,23,65,991	1,19,32,819	97,33,420
Spirit Present in drugs, etc. ,,	70,826	78,322	93,553	25,29,097	24,24,236	26,29,640
,, Perfumed ... ... ,,	9,188	19,754	14,628	9,50,258	10,95,503	11,04,016
,, Methylated ... ... ,,	196,907	395,709	366,004	4,62,141	6,60,536	5,08,089
Other sorts ... ... ,,	141,807	74,338	94,618	10,23,978	9,06,698	11,94,699
Liqueurs ... ... ,,	13,410	12,642	13,905	3,88,067	3,35,537	3,04,951
Wines ... ... ,,	248,005	216,837	225,336	38,47,896	29,86,782	26,44,457
Matches ... ... gross	13,680,801	11,285,740	11,243,745	2,03,80,469	1,61,80,658	1,45,91,813
Mats & Matting except coir and rubber sq. yds.	7,36,795	7,30,209	8,15,052	3,27,064	3,30,781	3,68,402
Machinery and Mill Work :—						
Prime movers other than Electrical :—						
Locomotives—						
Oil Engines and parts ...value.	.....	.....	.....	2,83,285	1,96,818	2,09,829
Steam ... ... ,,	...	.....	.....	36,95,856	21,91,149	16,88,927
Others ... ... ,,	...	.....	... ...	2,13,759	57,303	1,63,494
Other than Locomotives—						
Gas Engines and parts ... ,,	... ...	.....	.....	Not recorded	Not recorded	11,16 892
Oil do. do. ... ,,	.....	.....	... ...	88,62,257	64,53,525	96,84 070
Steam do. do. ... ,,	.....	.....	... ...	1,45,22,844	96,34,388	69,97,374
Others ... ... ,,	.....	.....	.....	14,83,198	4,58,055	3,09,447
Electrical Machinery—						
Control and Switchgear ... ... ,,	... ..	.....	.....	15,39,709	17,77,349	36,17,527
Generators, Alternators and Dynamos ... ... ,,	.....	.....	.....	79,81,501	39,79,921	39,19,798
Motors ... ... ,,	.....	... ..	.....	1,49,66,993	81,59,502	72,26,124
Transformers ... ... ,,	.....	.....	.....	16,03,973	20,98,969	15,38,597
Turbo Generating sets ... ... ,,	.....	.....	.....	12,40,307	14,22,901	11,11,475
Other Sorts ... ... ,,	.....	.....	.....	1,16,60,208	85,52,878	48,44,485

* Inclusive of Imports by Postal packet. † Not recorded.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES		Quantities.			Value.		
		1921-22.	1922-23.	1923-24.	1921-22.	1922-23.	1923-24.
					Rs.	Rs.	Rs.
Aerated Water Making Machinery...	value.	.....	.....	.....	2,30,568	1,81,572	3,63,637
Agricultural Machinery—							
Agricultural tractors and parts ...	,,	.....	.....	.....			2,90,933
Ploughs and Parts	,,	.....	.....	.....	10,58,032	5,23,489	1,34,339
Other Sorts	,,	.....	.....	.....			1,42,663
Boilers	,,	.....	.....	.....	2,55,41,895	1,24,19,436	98,63,626
Boot and Shoe Manufacturing Machinery	,,	.....	.....	...	2,25,950	42,051	82,820
Leather Tanning and Curing Machinery	,,	.....	.....	.....	5,84,660	3,62,137	61,283
Metal Working Machinery including Machine Tools	,,	.....	.....	.....	1,21,48,623	58,08,174	51,94,292
Mining Machinery	,,	.....	.....	.....	72,90,817	40,32,114	1,07,79,515
Oil Crushing and Refining Machinery	,,	.....	.....	.....	44,26,970	10,85,539	38,43,351
Paper Mill Machinery	,,	.....	...	.....	33,87,683	13,95,613	6,16,253
Refrigerating Machinery	,,	.....		.....	15,59,526	8,15,699	9,02,388
Rice and Flour Mill Machinery ...	,,	.....	.....	.....	64,28,085	42,69,893	21,43,375
Saw Mill & Wood Working Machinery	,,	.....	.....	...	29,16,402	9,75,976	10,34,838
Sewing and Knitting Machines and parts thereof	,,	.....	.....	.....	28,71,329	51,45,533	54,10,978
Sugar Machinery	,,	.....	.....	.....	88,45,896	16,88,653	13,78,185
Tea Machinery	,,	.....	.....	.....	26,86,061	25,79,218	39,14,645
Textile Machinery—							
Cotton—Spinning Machinery ...	,,	.....	.....	.....	4,57,77,214	6,51,54,107	3,97,20,365
Weaving ,, ...	,,	.....	.....	.....	2,26,25,899	1,39,55,123	1,10,69,807

Cotton—Bleaching and Dyeing Machinery	value.	.....	.....	.....	17,95,411	13,95,237	8,29,799
Cotton—Printing Machinery ...	,,	.....	...	...	16,066	25,956	5,627
Cotton—Other sorts of Cotton Textile Machinery	,,	.....	.....	.....	62,03,568	43,70 268	43,89,270
Jute Machinery	,,	.....	.....	.....	2,32,14,898	1,79,08,249	1,36,89,404
Shuttles excluding those for Sewing Machines...	,,	.....	.....	.....	17,02,292	9,53,141	9,15,769
Wool Machinery	,,	.....	.....	.....	Not recorded	27,76,032	10,92,320
Other sorts of Textile Machinery ...	,,	.....	.....	.....	68,63,942	2,41,638	3,69,462
Typewriters	No.	7,364	5,103	7,930	15,51,755	9,91,929	14,95,599
,, parts of and accessories...	value.	.....	.....	.....	2,16,581	1,76,012	1,82,403
Other sorts of Machinery	,,	.....	... ...	.....	6,40,31,853	4,03,52,365	2,92,73,934
Manures—							
Artificial and Mineral Manures—							
Nitrate of Soda	tons.	130	1,442	1,945	38,821	3,38,540	4,07,678
Sulphate of Ammonia ...	,,	5	306	765	2,522	89,577	1,81,646
Others	,,	375	3,989	4,272	56,590	5,12,239	4,33,411
Fish Manures—							
Guano	,,	.....	1	23	25	618	1,935
Other kinds excldg. Oil Cake ...	,,	519	2,245	2,769	58,048	2,13,273	2,86,952
Mica in blocks	cwts.	3,244	1,899	3,612	6,04,444	1,73,481	2,86,596
,, Splittings	,,	846	55	285	1,45,414	15,106	15,543
Metals and Ores—							
Aluminium—Unwrought (Ingots, Blocks and Bars)	cwts.	3,083	9,206	7,425	2,44,466	6,34,376	5,65,671
,, Wrought—Circles ...	,,	33,134	57,336	65,788	44,74,655	68,35,764	66,94,838
,, ,, Sheets	,,	3,121	2,937	3,902	3,92,310	3,79,409	4,02,888
,, ,, Other sorts ..	,,	2,834	7,404	7,038	4,31,060	7,30,587	9,03,112
Antifriction Metal	,,	1,779	4,416	3,825	1,53,893	3,29,171	3,13,825
Brass, Bronze and similar alloys—							
Unwrought	,,	70,619	75,957	40,681	24,02,761	26,41,646	13,69,160
Wrought—Mixed or Yellow Metal for sheathings	,,	178,652	290,435	333,500	1,20,57,743	1,79,35,576	1,93,90,644
,, Other sorts	,,	65,160	137,248	76,947	38,77,428	76,37,084	44,02,891

FOREIGN TRADE OF BRITISH INDIA.—IMPORTS— (*continued*).

ARTICLES.	Quantities.			Value.		
	1921-22.	1922-23.	1923-24.	1921-22.	1922-23.	1923-24.
				Rs.	Rs.	Rs
Copper—Old for re-manufacture ... cwts.	2,453	12,899	9,006	1,07,921	5,52,543	3,25,106
,, Unwrought ... ... ,,	23,610	55,566	51,151	13,25,823	33,12,516	30,63,579
,, Wrought ... ... ,,	136,933	222,192	195,737	1,11,16,374	1,58,90,602	1,29,57,566
German and Nickel Silver ... ... ,,	6,731	11,863	10,115	10,66,383	13,60,642	12,47,987
Iron—Ore ... ... tons.	511	41	24,377	72,187	7,419	4,34,197
,, Pig ... ... ,,	23,093	12,779	3,786	27,03,013	12,94,993	4,22,408
Iron Manufactures—						
Angle Bolt or Rod ... ... ,,	340	638	484	1,22,394	1,95,237	1,05,910
Bars and Channels ... ... ,,	16,919	32,010	13,129	49,47,879	45,01,018	22,83,017
Rice Bowls ... ... ,,	197	490	713	1,28,606	2,32,946	3,01,016
Iron or Steel—						
Anchors and Cables ... ... ,,	886	459	505	8,72,404	3,26,604	2,68,512
Beams, Pillars, Girders and Bridge work ... ... ,,	68,338	70,275	81,481	1,78,98,287	1,33,26,641	1,36,94,552
Bolts and Nuts ... ... ,,	4,219	6,480	6,283	30,84,790	33,70,563	27,12,160
Fencing Wire and Material ... ... ,,	657	1,895	1,975	2,51,373	6,23,387	7,38,673
Hoops and Strips ... ... ,,	17,825	25,122	30,864	58,66,464	59,25,330	70,15,567
Nails, Rivets and Washers ,,	7,175	11,313	12,245	39,68,491	56,46,372	51,77,852
Old for re-manufacture ... ,,	10,077	2,159	5,920	7,38,919	1,14,737	2,66,351
Pipes and Fittings, Cast ... ... ,,	17,395	26,945	15,419	96,08,146	69,78,061	33,92,896
Rails, Chairs and Fish Plates excldg. those for Railways ... ... ,,	22,054	15,611	9,996	41,52,512	23,98,592	16,05,305
Screws ... ... ,,	471	1,290	1,550	7,22,120	14,55,366	16,16,230

Sheets and plates—						
Galvanised ... ... tons.	88,341	122,473	165,038	3,18,00,986	3,65,77,092	5,17,15,767
Tinned—Tin Plates ... ... ,,	24,747	43,621	44,090	1,38,44,751	1,69,35,964	1,79 16,862
Not galvanised or tinned ... ... ,,	61,056	96,622	108,142	1,65,01,865	1,87,38,254	1,80,86,606
Tubes, Pipes and Fittings wrought ,,	40,779	30,585	19,841	3,00,05,142	1,44,04,359	84,05,988
Wire other than fencing wire ,,	3,301	3,793	5,565	13,03,984	18,51,777	18,78,331
Wire Nails ... ... ,,	7,260	12,810	10,971	26,17,128	37,51,061	31,14,076
Wire Rope ... ... ,,	2,145	2,975	3,204	23,91,208	25,75,901	29,46,781
Other Sorts ... ... ,,	44,912	18,908	16,513	2,94,38,160	75,69,437	57,18,255
Steel :—						
Angle ... ... ,,	18,614	21,806	26,327	44,70,538	35,84,807	38,19,038
Spring ... ... ,,	2,636	4,254	3,537	10,86,167	9,53,717	7,31,135
Bars ... ... ,,	131,403	188,004	166,404	2,74,27,755	2,87,44,479	2,39,43,735
Cast Steel ... ... ,,	2,872	2,610	2,940	23,18,273	20,40,919	13,64,618
Ingots, Blooms, Billets and Slabs ... ,,	69	540	131	17,335	1,09,573	26,889
Channels ... ... ,,	5,301	4,042	3,933	15,70,674	7,33,896	6,91,315
Lead :—						
Unwrought—Ore ... ... ,,	3	1	46	2,687	705	20,633
,, Pig ... ... cwts.	5,274	7,309	6,082	1,15,152	1,46,734	1,26,921
,, Other Sorts ... ... ,,	456	440	126	7,475	9,586	3,280
Wrought—Sheets ... ... ,,	10,962	12,096	13,021	3,18,045	3,33,082	3,29,226
,, Pipes and Tubes ... ... ,,	5,971	7,823	8,392	2,07,913	2,29,274	2,36,105
,, Sheets for Tea—chests ... ,,	22,966	19,386	23,050	7,96,625	6,57,002	6,90,719
,, Other Sorts ... ... ,,	5,820	5,375	8,944	2,07,592	1,77,662	2,14,852
Quicksilver ... ... lbs.	170,839	294,047	223,885	3,76,749	7,33,026	4,43,586
Solder ... ... cwts.	368	782	428	30,036	58,813	37,924
Tin—Unwrought (Blocks, Ingots, Bars and Channels) ... ... ,,	53,737	43,295	43,809	75,29,195	54,50,055	63,13,838
,, Wrought ... ... ,,	2,515	6,259	3,531	3,31,734	1,81,409	1,14,086
Zinc or Spelter—Unwrought ... ... ,,	67,589	5516	57,525	16,57,888	14,33,965	14,23,507
,, Wrought or Manufactured ... ... ,,	22,287	55,811	55,466	7,37,121	10,89,089	15,91,898
Other sorts of Metals ... ... ,,	10,948	38,696	10,263	5,58,521	4,98,301	8,16,220
,, ,, Ores ... ... ,,	118	8,754	75	53,746	2 597	6,180

FOREIGN TRADE OF BRITISH INIDA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1921-22	1922-23.	1923-24.	1921-22.	1922-23.	1923-24
Oils :—					Rs.	Rs.	Rs.
Animal—							
Fish oil	gallons.	24,974	5,225	4,351	97,391	13,755	12,701
Other sorts	,,	4,191	8,591	2,995	22,031	34,253	9,143
Essential	,,	25,298	31,909	30,108	6,09,078	7,36,492	10,04,250
Mineral—							
Kerosine Oil	,,	46,497,772	50,312,519	68,954,660	3,46,18,499	3,37,90,166	4,41,63,931
Fuel Oils	,,	58,171,728	62,547,239	80,460,112	1,33,34,034	1,44,91,593	1,75,54,488
Lubricating Oil—							
Batching Oils	,,	8,959,384	9,266,987	7,670,114	72,30,300	47,72,560	39,89,816
Other sorts	,,	7,939,952	8,793,234	8,477,032	1,61,42,996	1,31,90,048	1,34,41,842
Petroleum dangerous, petrol Benzine and Benzol	,,	1,318	1,262	2 672	5,305	4,085	7,817
Paint Solutions and Compositions (dangerous)	,,	510	2,569	557	8,762	10,309	3,246
Other kinds	,,	1,399,727	1,979,795	3 337,336	20,53,772	17,64,355	47,94,053
Vegetable—Non-essential—							
Cocoanut	,,	72,624	7,092	126,632	1,93,368	18,169	3,09,623
Linseed	,,	386,583	268,165	344,585	11,10,878	10,32,043	10,14,733
Other sorts	,,	48,116	42,131	66,504	1,87,651	1,57,841	2,12,396
Oil Cakes	tons.	176	195	136	18,878	10,446	12,522
Oil Cloth and Floor Cloth	sq. yds.	187,260	507,706	629,527	6,29,675	9,46,083	8,57,470
Opium	lbs.	38	13	2	2,659	2 323	580
Packing—Engine and Boiler of all kinds.	value.	.....	.....	. ...	4,03,094	3,31,013	2,46,749

Paints and Colours—								
Barytes	cwts.	917	2,077	8,780	7,610	10,624	39,682
Blue Paint or Paris Blue	„	1,635	1,595	1,711	1,68,168	1,54,487	1,86,553
Enamels, Prepared	„	5,219	4,532	7,313	4,41,745	5,13,917	5,25,355
Graphite	„	8,433	6,278	5,587	2,14,349	1,37,022	1,29,264
Red Lead	„	30,684	39,468	22,166	11,31,013	12,37,264	6,58,151
White Lead	„	23,873	29,967	23,573	9,54,751	10,38,758	7,98,100
Zinc White	„	27,941	38,545	40,305	12,91,826	15,00,905	15,69,382
Other Sorts	„	165,767	174,245	205,914	61,15,078	64,78,054	65,86,175
Painters' Materials—.								
Turpentine—								
Genuine	„	3,241	3,440	3,648	2,70,230	2,78,917	2,41,397
Substitute	„	2,172	3,479	1,661	72,468	94,795	58,546
Varnish	„	12,907	20,705	24,147	13,61,976	19,37,469	18,60,694
Other Sorts	...value.	.....	.....	.....	3,76,598	3,87,658	4,35,984
Paper—								
Packing Paper	cwts.	108,457	156,000	98,598	19,15,728	26,59,962	20,79,789
Printing Paper	„	218,285	386,804	398,265	73,54,685	95,86,691	86,48,126
Writing Paper and Envelopes ...	„	91,674	156,449	162,969	47,80,011	62,32,835	56,32,200
Old Newspapers in Bales and Bags ...	„	†	†	441,595	†	†	33,03,803
Other kinds of Paper...	„	229,133	360,644	54,300	42,39,734	62,03,108	26,38,598
Paper Manufactures	„	18,396	20,147	22,905	22,23,469	15,88,435	18,61,035
Pasteboard, Mill-board and Cardboard of all kinds—								
Straw Boards	„	138,381	126,888	163,882	28,89,822	16,14,704	14,54,209
Other kinds	„			34,823			7,61,711
Manufactures of Pasteboard, Mill-board and Cardboard of all kinds.	„			13,698			7,47,165
Paper Making Materials	„	192,209	180,255	154,941	43,67,918	24,25,837	20,45,708
Paraffin Wax	tons.	64	187	209	40,884	89,070	70,531
Perfumery	...value.	.....	.....	.....	3,07,881	3,73,993	3,56,088

† Not recorded separately.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES		Quantities.			Value.		
		1921-22.	1922-23.	1923-24.	1921-22.	1922-23.	1923-24.
					Rs.	Rs.	Rs.
Pitch and Tar :—							
Coal Tar and Pitch	cwts.	88,301	82,603	57,539	7,40,819	6,04,335	4,28,756
Stockholm Tar and Pitch	„	3,364	5,640	4,121	78,745	1,02,894	64,436
Plants, living	value.	.....	.....	.....	43,932	75,684	92,488
Polishes :—							
Leather Polish	„	.....	.....	.....	5,33,913	8,89,242	13,43,261
Metal „	„	.....	.....	.....	8,80,410	8,93,925	9,06,665
Wood „	„	.....	.....	.....	1,08,967	1,00,818	1,01,898
Precious Stones and Pearls unset —							
Diamonds	„	.....	.....	.....			85,21,997
Other precious stones	„	.....	.....	.....	1,60,180	1,32,02,10:	3,77,337
Pearls	„	.....	.....	.....	67,52,399	93,71,495	90,81,903
Printing and Lithographing Machinery and Materials :—							
Printing and Lithographing Presses	„	.....	.....	.....	22,82,188	11,78,044	21,38,373
Printing and Lithographing Materials :—							
Printing Type	cwts.	1,940	1,315	1,452	4,98,703	2,85,887	2,31,274
Printers' and Lithographers' Ink	value.	.....	.....	.....	3,35,349	5,19,739	4,89,211
Other Material	„	.....	.....	.....	9,76,531	5,35,686	3.60,940
Prints, Engravings and Pictures	„	.....	.....	.....	4,15,941	3,94,577	2,72,230

Provisions and Oilmanstores—						
Bacon and Hams ... ... cwts.	10,136	11,846	12,859	16,41,811	15,92,913	14,48,618
Biscuits and Cakes ... ... ,,	13,923	21,901	22,937	18,36,286	26,98,956	26,97,814
Butter ... ... ,,	306	542	504	78,821	1,38,839	1,05,726
Canned and Bottled Provisions:—						
Canned or Bottled Fruits ... ... ,,	10,760	14,044	14,547	6,64,717	8,85,609	8,16,864
Do. or Tinned Fish ... ... ,,	10,998	30,982	24,500	8,49,980	18,97,302	13,31,247
Other Sorts ... ... ,,	59,068	55,411	68,185	51,35,151	46,88,496	48,89,119
Cheese ... ... ,,	7,711	8,407	9,022	13,02,565	11,69,933	11,50,255
Cocoa and Chocolate ... ... ,,	3,482	4,869	3,260	7,72,358	8,82,955	4,73,942
Farinaceous and Patent Food—						
Farinaceous Foods in bulk ... ... ,,	273,772	277,489	249,937	59,78,135	69,99,095	40,50,155
Milk Foods for infants and Invalids ... ,,			13,173			24,72,638
Other Sorts ... ... ,,			25,769			14,93,774
Ghi ... ... ,,	687	1,626	1,540	49,587	89,521	95,486
Isinglass ... ... ,,	383	498	370	90,397	1,29,751	1,08,251
Jams and Jellies ... ... ,,	11,064	10,749	14,275	8,41,950	7,20,476	8,18,009
Lard ... ... ,,	477	849	965	30,984	39,993	49,903
Milk Condensed and Preserved including milk cream ... ... ,,	81,536	61,054	70,903	64,39,632	44,12,316	46,70,808
Pickles, Chutnees, Sauces and Condiments ... ... ,,	4,776	5,195	5,353	5,26,016	5,28,788	5,42,026
Vinegar ... ... gals.	23,365	22,607	22,755	43,296	40,466	34,417
Other Sorts ... ... cwts.	12,715	16,100	14,372	7,56,579	8,14,969	7,72,930
Railway Plant and Rolling Stock—						
Carriages, Wagons and parts thereof. value.	.....	.....	.....	8,89,97,720	5,14,41,151	6,09,03,269
Loco Engines and Tenders and parts thereof ... ... ,,	.....	.....	.....	5,90,89,933	2,15,07,992	2,76,37,959

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1921-22.	1922-23.	1923-24.	1921-22.	1922-23.	1923-24.
				Rs.	Rs.	Rs
Materials for Construction.—						
Bridge work ... ... tons.	14,635	9,255	21,050	79,57,054	32,87,856	49,90,784
Rails, Chairs and Fish Plates of Steel and Iron ... ... ,,	69,640	82,461	78,646	1,50,25,826	1 21,95,363	1,05,24,930
Sleepers and keys of Steel and Iron. ,,	38,644	77,900	26,177	92,03,035	1,52,65,144	45,60,568
Sleepers of Wood ... ... ,,	14,028	16,337	28,504	23,30,934	25,16,081	38,02,716
Other kinds ... ... ,,	11,427	13,482	15,576	65,01,633	43,67,260	48,26,055
Rubber—Raw .. .. lbs.	6,663	425	54,142	3,037	421	46,811
,, Manufactures—						
Tyres for Motor Vehicles ... ... No.	127,587	157,807	174,770	95,84,650	1,06,6),030	99,96,469
Tubes for motor Tyres ... ... ,,	137,582	154,631	186,119	14,11,033	16,09,388	15,77,401
Tyres and Tubes for Cycles .. ... ,,	†	†	719,218	†	†	20,95,909
Other Sorts ... ... value	...	.....	.....	44,39,689	57,50,228	31,26,615
Salt ... ... tons.	472,427	542,133	474,696	1,51,68,057	1,68,79,854	1,10,27,867
Seeds:—						
Oil Seeds Essential	686	200	233	3,19,877	80,930	77,167
Oil-Seeds Non-Essential:—						
Copra-or Cocoanut Kernel ... ,,	1,790	201	653	7,79,064	56,773	2,24,859
Sesamum ... ... ,,	1,131	141	41	1,04,799	34,482	9,255
Other sorts ... . ,,	837	231	275	1,81,678	57,602	59,384
Other than Oil Seeds ... ... ,,	308	167	190	2,87,968	2,24,370	1,93,674
Shells and Cowries ... ... cwts.	40,621	30,376	33,112	4,21,752	3,73,861	3,29,506
Smoker's Requisites (excluding Tobacco) value.	.....	.....	... ..	4,94,475	6,29,619	5,04.576
Soap:—						
Household and Laundry ... .. cwts.	216,262	238,977	284,370	73,21,674	74,63,880	82,32,486
Toilet ... ... ,,	11,258	25,323	24,816	13,59,924	34,69,803	32,52,402
Other Sorts ... ... ,,	5,262	7,516	8,539	2,80,998	4,60,990	4,43,378

Spices:—						
Betelnuts ... ... cwts.	983,688	1,109,077	1,361,651	1,36,81,318	1,62,58,405	2,01,65,773
Cloves ... . ,,	59,792	109,093	62,428	43,73,373	68,22,091	41,90,900
Ginger ... ... ,,	482	9,284	13,910	14,910	2,52,640	4,73,330
Nutmegs ... ... ,,	12,543	10,051	10,383	3,42,616	3,64,314	3,53,863
Pepper ... ... ,,	10,768	9,442	10,276	4,57,123	3,98,128	4,12,380
Other sorts ... ... ,,	6,974	6,979	4,510	3,90,140	4,39,070	2,81,494
Starch and Farina... ... ... ,,	118,340	186,139	168,499	18,11,357	24,80,148	20,43,628
Stationery excldg. Paper—						
Pencils, excldg. Slate Pencils ... value.	.....	.....	.....	91,37,340	91,74,461	9,33,112
Other Sorts ... ... ,,	.....	.....	.....			79,73,328
Sticks and Whips ... ... ,,	...	.....	.....	82,395	94,319	1,23,938
Stone and Marble ... ... tons.	7,810	3,537	5,137	6,66,359	7,67,239	5,91,250
Sugar :—						
Sugar, 16 Dutch Standard and above tons.	703,439	425,644	381,475	26,20,83,772	14,16,41,504	13,63,57,947
,, Beet ... ... ,,	13,697	16,593	29,680	55,92,298	67,95,453	1,13,34,936
,, 15 Dutch Standard and below ,,	506	139	367	1,12,188	39,998	1,13,656
Molasses ... ... ::	64,357	60,871	63,672	49,47,473	42,57,672	45,14,468
Confectionery ... ... ,,	648	739	827	18,75,362	17,68,419	20,70,840
Saccharin ... ... ,,	21	44	14	4,17,165	2 86,922	1,14,915
Tallow and Stearine Grease ... ... cwts.	47,392	12,918	14,766	19,14,937	3,86,238	3,57,035
,, ,, Other Sorts ... ... ,,		59,936	59,867		21,38,503	22,14,240
Tea—Black ... ... lbs.	1,035,185	2,023,434	5,967,994	6,30,514	14,19,194	35,03,854
Green ... ... ,,	5,546,786	4,085,986	6,870,179	49,09,469	31,33,071	47,22,437
Tea Chests, entire or in sections ... value.	.....	.....	.....	58,84,474	62,56,441	64,92,048
Telegraph materials for construction and Accessories other than electrical ,,	.....	.....	.....	4,24,721	96,787	30,014
Telephone materials for construction and Accessories other than electrical ... ,,	.....	.....	.....	27,06,862	14,51,797	2,61,233
Textiles—						
Cotton—Raw ... ... tons.	24,450	10,708	12,718	3,44,28,425	1,73,34,349	2,50,58,779
,, Waste ... ... ,,	64	190	1,045	2,311	7,263	23,429

† Not recorded separately.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1921-22	1922-23.	1923-24.	1921-22.	1922-23.	1923-24.
				Rs.	Rs.	Rs.
Cotton Manufactures—						
Twist and yarn ... ... lbs.	57,124,613	59,274,229	44,574,815	11,51,22,280	9,25,84,833	7,93,75,516
Handkerchiefs ... ... No.	2,238,066	3,492,234	4,970,611	4,46,232	7,36,231	10,66,016
Shawls ... ... „	266,036	597,180	944,249	5,05,758	8,89,489	12,29,145
Hosiery ... ... value.	.....	.....	.....	63,48,687	80,22,370	93,94,415
Piece-Goods—						
Grey (Unbleached) ... ... yards.	635,608,133	931,024,984	703,956,012	23,65,11,738	39,44,45,253	23,06,47,097
White (Bleached) ... ... „	306,166,654	402,491,795	415,356,711	12,66,82,733	15,01,16,644	15,44,44,594
Coloured printed or dyed... ... „	138,278,689	343,789,513	347,493,345	7,59,38,881	12,60,03,328	17,68,47,444
Fents of all descriptions ... ... „	9,745,932	15,988,804	19,019,952	24,62,032	45,68,852	65,36,938
Thread ... ... lbs.	1,003,679	1,230,344	1,534,434	72,31,199	70,14,665	71,45,458
Other sorts ... ... value.	.....	.....	.....	81,31,008	69,29,367	81,59,135
Flax—Raw ... ... lbs.	5,379	75	.....	5,440	80	.....
„ Manufactures—						
Twist and yarn ... ... „	15,983	8,127	9,177	24,792	8,340	12,701
Canvas ... ... yards.	577,594	858,267	809,792	16,05,490	16,52,256	10,72,753
Piece-Goods ... ... „	188,986	411,744	476,789	1,93,720	3,47,445	4,20,142
Thread Sewing ... ... lbs.	52,764	68,187	72,045	2,62,514	1,89,694	2,26,607
Other sorts ... ...value.	.....	.....	.....	8,92,510	9,85,470	10,99,227
Haberdashery and Millinery:—						
Lace and Embroidery ... ... „	.....	.....	.....	10,72,831	26,62,207	33,36,829
Towels not in the piece ... No.	213,397	689,823	603,163	1,40,599	2,63,445	3,43,061
Other sorts ... ... value.	.....	.....	.....	50,65,554	63,76,539	62,22,384

Hemp—Raw ... ... cwts.	29,057	23,599	26,271	8,63,027	5,65,086	6,62,942
Manufactures ... ... value.	.....	.....	.....	3,04,501	2,12,518	2,94,160
Jute—Raw ... ... tons.	9	20	734	2,886	6,200	1,17,047
Manufactures including twist and yarn ... ... value.	.....	.....	.....	19,84,191	16,79,300	20,81,959
Silk—Raw ... ... lbs.	1,607,762	1,828,586	1,365,204	1,32,16,591	1,57,87,541	1,19,07,039
„ Waste ... ... „	159,643	136,743	68,555	3,06,383	2,45,104	2,92,570
„ Manufactures—						
Silk Yarn, Noils and Warps ... „	562,458	897,025	967,034	43,76,309	62,35,805	70,73,023
„ Goods of, and silk mixed with other materials ... ... yards.	206,036	1,174,174	2,086,354	16,76,605	20,57,230	32,60,343
„ Piece-Goods ... ... „	13,955,656	14,331,111	14,086,562	2,31,96,656	2,26,61,451	2,29,63,862
„ Thread for sewing ... ... lbs.	3,188	8,259	11,376	51,006	1,46,192	1,14,422
„ Other sorts ... ... „	29,104	33,399	57,751	5,69,982	5,53,794	6,05,346
Wool—						
Raw ... ... „	1,360,845	1,839,940	4,838,634	9,11,710	13,04,629	40,54,840
Manufactures :—						
Yarn and Knitting Wool ... ... „	412,624	529,816	693,934	18,79,404	25,12,554	23,35,693
Blankets ... ... „	62,155	122,535	584,92[illegible]	1,69,990	2,37,823	5,21,501
Braids ... ... „	10,570	6,394	14,688	61,738	30,208	60,968
Carpets and Rugs ... ... „	291,190	304,014	377,671	11,74,698	9,50,150	10,76,394
Hosiery ... ... „	62,270	122,336	178,037	5,48,300	8,67,784	10,81,260
Piece-Goods ... ... yards	1,952,221	3,363,978	7,553,505	78,91,909	98,95,853	1,77,81,094
Shawls ... ... No.	44,137	110,582	211,765	1,68,466	3,82,579	11,54,186
Other sorts ... ... lbs.	190,109	210,696	191,594	3,92,352	2,79,485	3,98,668
Artificial Silk :—						
Artificial Silk Yarn ... ... „	70,622	224,916	406,042	4,53,772	13,40,318	19,55,453
Piece-Goods of Cotton and Artificial Silk ... ... yards.	559,822	1,546,601	8,554,918	7,55,726	19,73,692	1,04,08,876

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*concluded*).

ARTICLES.	Quantities.			Value.		
	1921-22.	1922-23.	1923-24.	1921-22.	1922-23.	1923-24.
				Rs.	Rs.	Rs.
Tobacco—						
Unmanufactured ... ... lbs.	1,050,414	1,2:8,364	4,557,007	16,88,236	16,88,198	48,48,751
Manufactured—Cigars ... ... ,,	22,024	24,673	37,206	2,08,012	1,94,577	1,77,751
,, *Cigarettes ... ... ,,	2,738,897	4,087,286	3,453,118	1,31,34,559	1,85,33,726	1,56,75,913
,, for Pipes and Cigarettes.,,	209,024	309,791	279,244	12,79,139	19,84,008	17,65,675
,, Other sorts ... ,,	43,036	32,227	38,056	2,00,817	1,66,498	1,50,405
Toilet Requisites ... ... value.	.....	.....	.....	24,38,751	41,70,202	48,94,289
Toys and Requisites for Games and Sports ,,	.....	.....	.....	34,25,635	53,36,183	62,87,644
Umbrellas ... ... No.	353,708	475,110	319,759	12,27,740	11,20,913	9,67,346
Umbrella fittings ... ... value	.....	.....	.. ...	19,80,664	32,33,012	46,31,244
Wax of all kinds other than parafin wax cwts.	3,639	3,176	1,585	2,10,920	1,96,317	90,819
Vehicles excluding Locomotives, etc., for Railways :—						
Carriages and Carts not mechanically propelled excluding Railway carriages, trucks, etc ... ... No.	8,821	8,811	4,436	26,17,212	13,82,419	9,71,727
Parts of Carriages and Carts excluding Rubber Tyres ... ... value.	.....	.....	.....	35,60,994	14,61,211	9,78,048
Perambulators and children's go-carts... No.	2,648	3,859	5,382	1,51,463	1,69,426	2,13,512
Parts of Perambulators and Children's go-carts ... ... value.	.....	.....	.....	4,272	5,771	4,592
Cycles other than Motor Cycles and parts thereof accessories in Cycles imported entire or section ... ... No.	6,315	32,946	44,884	6,53,939	19,65,643	32,87,651
Parts of Cycles and accessories excluding Rubber Tyres ... ... value.	.....	.....	.....	10,29,389	19,76,273	26,74,076
Air Craft ... ... No.	†	2	.....	†	7,986	.....
,, parts of ... ... value.	.. ...	.....	.....	†	982	3,269

Motor cars including Taxi Cabs. ...	No.	2,895	4,323	7,984	1,73,50,114	1,38,39,979	2,04,63,300
„ cycles including Scooters ...	„	734	866	1,182	8,87,183	8,65,112	9,25,127
Motor Omnibuses, vans and lorries ...	„	580	480	1,044	29,48,559	21,76,574	25,01,411
Tram Cars	„	†	4	.....	†	10,888	.....
Parts of mechanically propelled Vehicles and accessories other than of Aircraft excluding Rubber Tyres	value.	.....	.....	.....	59,86,799	46,70,422	42,33,222
Ships parts of	„	.....	.....	.....	89,63,358	57,23,815	71,53,543
Wood and Timber :—							
¶ Timber	cubic tons.	54,444	36,146	28,197	83,39,022	45,84,989	35,34,527
Wood—Firewood	tons.	1,378	721	466	23,476	10,499	7,649
Ornamental—							
„ Sandal	„	500	565	595	2,19,415	2,22,628	2,63,446
„ other kinds	value.	.....	.....	.....	51,379	1,00,148	63,953
Manufactures of Wood other than Furniture and Cabinetware	„	.....	.....	.....	28,75,085	9,30,905	26,69,728
‡Postal Articles not specified	„	.....	.....	.....	4,09,80,473	3,47,22,450	3,44,19,298
All other Articles of Merchandise ...	„	.....	.....	.....	39,54,567	39,44,478	41,83,952
Total Value Rs.		.....	.....	.....	2,66,34,63,422	2,32,70,76,893	2,27,61,13,390

* Inclusive of Imports by postal packets since 1st April 1922.

¶ Sleepers of Jarrah and other wood are included in "Sleepers of Wood" under Railway Plant and Rolling Stock.

‡ Excludes Imports of Jewellery, Precious Stones, Gold and Silver Thread, Cigarettes and Cinematograph Films which are included under the appropriate heads.

† Not recorded.

FOREIGN TRADE OF BRITISH INDIA—EXPORTS.

Quantities and Value of the Principal Articles exported in the years ending 31st March 1921-22, 1922-23 and 1923-24.

ARTICLES.	Quantities.			Value.		
	1921-22.	1922-23.	1923-24.	1921-22.	1922-23.	1923-24.
INDIAN PRODUCE AND MANUFACTURES.				Rs.	Rs.	Rs.
Animals Living ... ... No.	270,271	191,512	226,642	32,92,401	23,28,544	26,59,844
Apparel excluding Hosiery, Boots and Shoes ... ...value.	.....	.....	.....	26,61,678	31,27,240	24,82,949
Art, works of ... ... ,,	.....	.....	.....	1,35,085	75,200	2,07,174
Books, Printed and Printed Matter ... cwts.	4,820	5,509	5,904	6,84,137	6,25,077	7,46,761
Boots and Shoes ... ... pairs.	136,964	193,177	198,780	4,63,665	6,25,693	5,11,545
Bristles ... ... cwts.	1,899	2,651	3,098	11,24,061	14,05,515	20,06,332
Building and Engineering Materials—						
Chalk and Lime ... ... ,,	60,764	14,421	17,355	70,846	25,566	28,032
Other sorts ... ... value.	.....	.....	.....	13,84,393	12,28,222	12,87,146
Candles ... ... lbs.	5,054,434	5,085,547	5,193,068	17,99,438	14,84,023	15,15,130
Casein ... ... cwts.	4,914	13,907	7,800	1,97,708	5,12,500	2,03,399
Chemicals and Chemical Preparations :—						
Potassium Compounds—Saltpetre... ,,	234,949	211,937	156,221	41,31,504	36,37,786	26,87,079
Do. Other sorts ... ... ,,	.....	10	1	561	1,110	120
Soda Compounds, Borax ... ... ,,	5,463	3,195	4,898	1,97,837	1,21,727	1,74,304
Other sorts of Chemicals ... ... value.	.....	.....	.....	1,96,884	2,14,526	1,38,561
Coal and Coke—						
Coal ... ... tons.	113,370	97,624	132,517	15,32,320	14,73,200	32,29,816
Coke ... ... ,,	1,362	568	31	70,679	33,510	1,025
Coffee ... ... cwts.	235,064	169,134	218,276	1,39,08,035	1,23,60,862	1,57,45,802

Coir unmanufactured ... ... tons.	424	490	386	1,02,938	1,17,813	93,882
„ manufactured ... ... „	27,742	33,116	31,465	91,57,137	1,09,26,748	1,02,19,597
Cordage and Rope of Vegetable Fibre ... cwts.	51,906	50,223	56,983	13,15,685	11,93,801	15,12,278
Drugs and Medicines—						
Cinchona Bark ... ... lbs.	233,185	16,090	268,097	1,04,351	8,286	1,14,816
Nux Vomica ... ... cwts.	47,189	33,066	37,037	13,26,956	5,58,749	4,10,293
Senna ... ... „	41,717	32,771	31,344	9,70,545	7,02,679	7,27,031
Other sorts ... ... value	.....	.....	.....	11,11,196	10,19,638	16,45,484
Dyeing and Tanning Substances :—						
Barks for Tanning ... ... cwts	4,886	3,278	2,978	26,881	15,989	16,406
Cutch and Gambier ... ... „	29,653	39,328	46,858	5,62,094	7,62,236	9,52,686
Indigo ... ... „	12,362	4,535	6,702	51,36,859	16,94,483	20,,03,329
Myrabollams ... ... „	1,238,937	1,440,759	1,324,751	58,66,593	74,00,512	72,62,422
Myrabollam Extracts ... ... „	39,944	60,888	62,344	4,88,914	8,34,069	8,40,781
Turmeric ... ... „	48,187	42,130	50,083	9,11,147	9,84,134	15,64,349
Other sorts including Lac Dye ... „	20,842	20,914	23,412	2,29,460	2,71,674	5,34,024
Earthenware Porcelain ... ... value.	.....	.....	.....	75,908	73,847	64,125
Fibre for Brushes and Brooms ... ... tons.	3,707	4,128	5,677	13,11,773	16,96,657	23,72,950
Fish—						
Fish—(dry unsalted) ... ... cwts.	85,334	71,894	89,111	12,23,809	12,28,598	16,65,673
„ (dry salted) ... ... „	180,170	119,089	127,060	32,37,852	25,56,429	28,73,683
„ Fishmaws and Sharkfins ... „	9,611	10,235	10,026	14,89,414	17,56,303	16,91,901
„ Wet Salted ... ... „	5,450	5,496	2,646	94,133	83,997	52,716
Fodder, Bran and Pollards :—						
Rice Bran ... ... tons.	†	200,586	223,864	†	1,14,96,751	1,17,20,127
Bran and Pollards, other sorts ... „	* 183,604	7,467	7,894	*1,12,53,006	8,96,100	8,49,927
Other sorts of Fodder ... ... „	1,219	2,479	3,907	2,06,907	2,32,718	2,75,920

* Include Rice Bran. † Not recorded.

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1921-22.	1922-23.	1923-24.	1921-22.	1922-23.	1923-24.
				Rs.	Rs.	Rs.
Fruits and Vegetables—						
Fresh Fruits—						
Cocoanuts ... ... No.	452,775	466,171	299,069	43,786	37,404	37,669
Other sorts ... ... value.	.....	.....	.....	1,34,898	1,55,234	1,42,834
Fresh Vegetables—						
Onions ... ... cwts.	657,067	704,090	667,732	34,89,111	30,85,666	34,43,235
Other sorts ... ... value.	.....	.....	.....	7,29,325	7,48,415	9,01,335
Dry Fruits-vegetables all sorts ... tons.	9,408	9,940	11,798	19,26,140	22,85,100	26,63,434
Furniture and Cabinetware ... ... value.	.....	.....	.....	6,71,599	6,32,713	5,54,686
Glass and Glassware ... ... ,,	.....	.....	.....	1,15,175	2,71,796	1,84,694
Grain, pulse and flour:—						
Rice in the husk ... ... tons.	39,018	37,328	29,536	35,54,055	34,13,496	27,98,978
,, not in the husk ... ... ,,	1,366,456	2,087,939	2,176,785	24,56,20,807	34,69,98,178	34,61,73,660
,, Flour and Ground Rice ... ,,	35	72	83	6,806	12,731	12,702
Wheat ... ... ,,	80,809	220,194	638,252	1,46,82,887	3,44,02,127	9,11,80,928
Wheat Flour ... ... ,,	64,420	50,055	57,295	1,87,01,834	1,30,11,262	1,14,20,769
Barley ... ... ,,	9,878	15,621	168,704	20,36,238	19,12,923	1,76,89,755
Joowar and Bajree ... ... ,,	4,679	15,690	13,607	7,73,439	22,65,362	16,36,003
Maize ... ... ,,	1,744	22,488	66,960	1,57,081	22,77,289	67,13,670
Oats ... ... ,,	515	920	848	1 01,349	1,72,293	1,41,964

Pulse—Beans ... ... tons	51,214	58,037	70,875	66,77,667	54,88,485	58,23,612
,, Gram ... ... ,,	4,938	21,957	71,308	10,78,242	32,15,559	79,71,685
,, Lentils ... ... ,,	1,468	12,728	25,333	3,91,539	20,74,442	35,62,491
,, Other sorts ... ... ,,	22,740	54,684	108,835	53,02 945	94,21,178	1,35,23,981
Other sorts of Grain, Pulse and Flour... ,,	5,207	452	345	8,12,628	97,948	65,495
Gums and Resins ... ... cwts.	6,438	54,863	58,266	2,09,716	10,75,982	12,67,052
Hardware and Cutlery excluding Electro-platedware ... ... value.	.....	.....	.....	7,63,089	7,42,817	10,74,449
Hides and Skins—						
Hides (raw) ... ... tons.	25,390	23,948	27,875	1,81,35,551	2,17,68,884	2,85,47,507
Skins (raw) ... ... ,,	22,106	20,779	19,263	4,15,59,621	3,51,24,131	4,05,70,541
Cuttings of Hides and Skins (raw) ... ,,	962	1,000	1,757	1,18,816	1,67,186	2,06,481
Hides (tanned or dressed) ... ... ,,	6,314	9,952	13,194	1,45,81,859	2,31,47,675	3,16,77,871
Skins (,, ,,) ... ... ,,	3,996	4,653	4,920	2,46,25,614	2,74,23,203	2,73,08,268
Horn Tips and Hornmeal ... ... cwts.	63,574	91,973	87,554	9,99,677	12,75,599	11,56,270
Instruments, apparatus and appliances and parts thereof ... ...value.	.....	.....	.....	1,83,499	1,85,505	3,76,534
Ivory Unmanufactured ... ... lbs.	5,415	1,519	6,065	50,374	14,969	72,365
,, Manufactured ... ...value.	.....	.....	.....	22,155	11,291	37,441
Jadestone ... ... cwts.	4,756	5,532	3,088	17,80,645	18,20,545	8,37,052
Jewellery ... ... value.	.....	.....	.....	22,493	27,140	18,736
Plate of Gold and Silver ... .. ,,	.....	.....	.. ...	89,158	83,111	1,00,731
Lac—Button ... ... cwts.	10,724	18,387	16,863	23,43,788	46,73,788	38,45,642
,, Seed ... ... ,,	1,824	4,734	19,100	3,55,224	9,73,445	31,61,567
,, Shell ... ... ,,	379,944	383,377	397,147	7,54,96,865	9,27,92,133	8,06,96,260
,, Stick ... ... ,,	882	2,897	1,800	1,18,391	4,21,526	1,53,021
,, Other sorts ... ... ,,	41,560	66,616	50,761	8,43,876	37,90,710	27,70,653
Lacqueredware (Indian Manufacture) ...value.	.....	.....	.....	46,352	50,210	39,797
Leather—Unwrought ... ... cwts.	4,539	6,138	5,279	6,95,098	9,17,682	8,02,038
Manufactures :—						
Leather Belting ... ... value.	.....	.....	.....	3,500	.....	3,725
Bags Trunks and Travelling Requisites ... ... ,,	.....	.....	.....	17,837	20,492	28,510
Other sorts ... ... ,,	.....	.....	.....	4,12,905	98,126	2,56,287

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1921-22.	1922-23.	1923-24.	1921-22.	1922-23.	1923-24.
				Rs.	Rs.	Rs.
Liquors ... ... gals.	2,533	14,285	11,245	18,569	49,418	17,595
Machinery and Millwork ... ...value	.....	.....	.....	50,991	47,038	1,20,951
Manures—Bones ... ... tons.	89,005	84,571	95,695	92,07,750	90,83,844	1,14,73,820
,, Fish Manure and Guano ... ,,	9,457	18,836	28,151	14,71,251	22,68,995	29,14,907
,, Sulphate of Ammonia ... ,,	2,987	2,069	5,064	6,25,037	5,35,991	12,49,180
,, Other kinds ... ... ,,	3,661	4,584	1,819	3,73,381	4,89,462	2,50,973
Metals and Ores :—						
Brass, Bronze and Similar Alloys ... cwts.	2,838	3,039	3,662	4,89,432	5,70,913	6,39,723
Chromite (chrome Iron Ore) ... ... tons.	24,474	52,471	30,050	7,69,231	17,16,664	9,03,029
Copper ... ... cwts.	1,727	1,200	32,463	2,10,702	1,47,892	8,99,685
Ferro Manganese ... ... tons.	.....	.....	69	.....	.....	13,308
Iron or Steel—Pig ... ... ,,	59,517	118,545	183,195	53,55,500	91,45,793	1,27,83,462
,, ,, Other sorts ... ... ,,	604	2,927	17,934	3,03,113	3,34,722	9,40,808
Lead—Pig ... ... cwts.	632,915	796,646	850,007	1,11,80,532	1,39,29,495	1,79,60,542
,, Other sorts ... ... ,,	115	2,233	39,216	5,319	37,804	4,49,291
Manganese Ore ... ... tons.	519,497	805,302	751,763	1,25,11,876	1,73,26,233	1,77,71,740
Tin ... ... cwts.	291	.....	4,990	47,174	.....	4,95,136
,, Ore ... ... tons	1,603	1,590	1,680	30,16,346	33,62,748	34,74,760
Wolfram Ore ... ... ,,	461	120	390	4,92,921	66,152	3,52,939
Zinc or Spelter ... ... cwts.	120,900	298,985	82,039	4,50,125	11,29,546	3,23,786
Metals all other sorts ... ... ,,	1,588	3,301	5,933	4,73,594	4,50,550	5,89,839
,, of Ores ... ... ,,	2,517	1,988	8,689	2,34,014	1,50,170	2,26,587
Mica—In Blocks ... ... tons.	5,428	9,639	14,476	23,62,937	15,28,389	18,82,194

Mica—Splittings ... ... cwts.	21,704	50,207	64,478	39,71,126	45,49,159	67,54,717
Monazite ... ... tons.	.....	20	205	.....	400	71,705
Oils—						
Animal ... ...gals.	35,672	125,955	1,641,914	33,973	99,614	12,02,573
Essential Sandalwood oil ... ... lbs.	66,541	127,494	152,805	14,75,050	23,65,530	28,17,924
„ Other sorts ... ... gals.	68,095	70,185	74,568	17,34,323	18,70,888	20,98,846
Mineral—Petroleum dangerous including Petrol, Benzine and Benzol. „	20,156,323	19,789,228	16,672,400	2,01,56,323	2,22.62,882	1,87,58,996
Other sorts ... ... „	2,558,286	168,510	168,925	4,02,466	1,88,593	2,07,848
Vegetable—Non-essential—						
Castor ... ... „	193,459	602,877	581,330	4,11,155	14,62,368	15.68,307
Cocoanut ... ... „	992,139	834,243	174,638	26,75,661	20,20,989	4,40,989
Linseed ... ... „	40,222	30,728	94,127	1,76,123	1,08,039	2,70,808
Mustard or rape seed ... ... „	310,295	426,675	470,721	8,39,309	12,01,262	12,27,034
Sesamum ... ... „	104,289	92,890	68,464	2,73,701	2,34,122	1,79,368
Other sorts ... ... „	79,068	66,464	77,399	2,56,378	1,67,122	2,29,895
Oil Cakes :—						
Castor Cake ... ... tons.	864	952	1,107	73,090	83,997	1,04,297
Cocoanut Cake ... ... „	3,346	942	1,540	5,50,835	1,29,779	1,73,308
Cotton Cake ... ... „	1,932	3,429	2,174	2,26,074	4,29,416	2,56,137
Groundnut Cake ... ... „	55,643	64,370	65,386	61,68,554	67,68,894	66,79,110
Linseed Cake ... ... „	11,120	11,312	15,508	16,42,811	16,74,493	21,08,048
Rape seed and Sesamum Cake ... „	38,786	62,018	85,727	48,69,633	70,97,894	93,11,759
Other sorts ... ... „	1,237	8,096	6,602	1,25,735	10,38,512	7,77,193
Opium— ... ... { chests	6,081	6,094	6,130	2 05,42,279	2,44,87,383	2,66,31,397
{ cwts.	8,937	8,848	9,042			
Paints and Painter's Materials ... ... value.	.....	.....	.....	97,826	1,06,729	3,70,916
Paper and Pasteboard ... ... „	.....	.....	.....	1,37,643	17,205	11,264
Paper making materials ... ... cwts.	163	190	307	2,556	1,251	790
Parafin Wax ... ... tons.	28,141	27,369	25,141	1,27,70,247	1,23,36,027	1,14,14,401
Perfumery ... ...value.	.....	.....	.....	1,68,811	1,50,366	1,41,984
Precious Stones and Pearls, unset ... „	.....	.....	.....	23,460	45,317	19,45,103

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1921-22.	1922-23.	1923-24.	1921-22.	1922-23.	1923-24.
				Rs.	Rs.	Rs.
Provisions and Oilmanstores—						
Butter ... ... cwts.	4,882	4,276	4,218	6,72,056	5,56,007	5,74,723
Ghee ... ... ,,	48,064	34,341	33,778	46,02,005	36,53,21	36,17,098
Pickles, Chutney and Condiments ... ,,	21,851	24,875	25,199	10,70,326	12,17,393	11,79,995
Other sorts ... ... ,,	27,565	24,667	26,405	7,22,351	6,62,919	6,63,034
Railway Plant and Rolling Stock—						
Teak Keys ... ... tons.	1,333	1,712	1,820	1,83,559	2,33,529	2,44,701
Other sorts ... ...value.	.....	.....	.....	4,84,234	1,012	9,030
Rubber raw ... ... lbs.	11,014,534	12,499,174	15,430,254	77,16,072	72,50,093	1,14,46,018
,, Manufactures of ... ...value	.....	.....	.....	4,435	9,331	45,944
Salt ... ... tons.	593	5,238	1,008	16,487	1.13.368	18,795
Seeds :—Essential ... ... ,,	7,643	12,421	12,600	26,60,683	53,28,960	52,66,546
Seeds Non-Essential—						
Castor ... ... ,,	48,798	83,613	85,030	1,04,07,353	1,83,36,475	2,26,98,789
Copra or cocoanut kernel ... ... ,,	2,974	13,949	3,986	12,31,947	50,54,448	16,53,072
Cotton ... ... ,,	92,221	183,192	149,873	1,02,65,928	1,97,22,998	1,71,13,106
Groundnuts ... ... ,,	235,891	267,784	257,045	6,26,19 699	7,56,61,244	7,18,76,131
Linseed ... . ,,	173,503	274,280	368,777	4,30,02,121	7,35,35,975	9,62,14,659
Mowra ... ... ,,	910	24,149	7,752	1,54,495	35,44,614	13,66,854

Mustard ... ... tons	752	3,818	4,102	2,29,618	11,94,219	13,73,399
Poppy ... ... „	6,482	4,458	6,403	20,71,897	13,62,381	17,40,323
Rapeseed ... ... „	133,697	251,931	336,920	3,16,77,413	5,58,17,266	7,35,83,930
Sesamum (Teel or Gingelly) ... ... „	31,098	36,436	9,537	94,86,674	1,09,05,299	28,66,033
Tea ... ... „	19	12	54	77,278	56,023	2,19,592
Other sorts ... ... „	686	21,390	13,037	1,84,308	30,18,460	21,99,209
Shells and Cowries ... ... value	.....	... .	.....	1,85.028	1,11,353	68,240
Specimens illustrative of Natural Science „	.....	.....	.....	1,14,046	1,38,269	1,16,324
Spices :—						
Cardamoms ... ... cwts	5,431	3,489	6,278	7,74,143	5,62,037	17,56,768
Chillies ... ... „	143,433	161,749	165,178	40,19,261	49,52,662	43,29,923
Ginger ... ... „	74,463	51,946	45,065	19,61,106	17,79,851	20,34,425
Pepper ... ... „	105,781	113,724	90,150	31,03,506	34,90,752	27,70,236
Other sorts ... ... „	5,052	4,571	3,962	1,77,523	1,94,657	1,94,724
Stationery ... ...value.	...	.....	.....	1,21,173	85,983	1,02,736
Stone and Marble ... ... tons.	1,422	2,117	1,848	63,713	87,144	31,591
Tallow and Stearine including Grease and Animal fat ... ... cwts.	8,748	8,604	13,043	3,72,305	4,10,474	5,96,143
Sugar—						
16 Dutch Standard and above .. tons	1,250	456	298	9,58,739	2,92,556	1,92,308
15 „ „ and below ... „	4,896	566	3,005	14,52,272	1,49,536	7,59,734
Confectionery ... ... „	55	20	158	75,679	24,465	1,64,283
Molasses including Cane Jagree and Palmyra „	†	2,479	36,325	†	5,82,282	85,81,119
Tea—						
Black ... ... lbs.	313,521,249	287,515,763	338,500,236	18,20,31,068	21,98,38,547	31,62,70,248
Green ... ... „	356,900	780,437	255,141	1,70,845	5,61,836	1,91,241
Tea Waste for manufacture of Caffeine „	3,124,848	1,622,818	2,296,131	5,35,571	2,15,497	2,37,488
Textiles :—						
Cotton—						
Raw ... ... * tons	533,802	600,397	671,936	53,96,82,797	70,97,43,381	98,47,09,357
Bales	2,981,361	3,362,601	3,760,260			
Waste ... ...cwts.	235,661	463,668	362,267	48,93,027	97,28,206	1,04,33,677
Kapok ... ... „	7,750	24,266	33,836	3,31,696	12,47,332	20,40,004
Twist and Yarn ... ... lbs.	81,033,404	56,861,490	38,531,288	7,71,45,689	5,47,76,098	3,66,21,966

† Not recorded. * Bales of 400 lbs.

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1921-22.	1922-23.	1923-24.	1921-22.	1922-23.	1923-24.
				Rs.	Rs.	Rs
Manufacturers—						
Handkerchiefs and Shawls ... No.	903,884	2,253,543	3,124,565	8,67,411	24,81,730	34,91,542
Piece-goods—Grey (unbleached.) yds.	24,239,292	31 128,289	33,877,069	98,59,275	1,14,44,771	1,10,84,742
„ White (Bleached) ... „	997,158	1,049,727	1,483,843	5,66,549	4,91,265	5,55,845
„ Coloured Printed or dyed „	135,730,328	124,775,219	129,967,655	6,43,79,560	5,83,99,375	5,46,70,358
Thread Sewing ... ... lbs.	193,416	186,444	205,142	3,31,182	3,09,639	3,64,592
Other sorts ... ... value.	.....	.....	.....	33,57,500	27,18,991	27,60,023
Flax—Raw ... ... lbs.	5,864	18,928	.....	2,332	14,085	.....
Manufactures including Twist & Yarn value	.....	.....	.....	20,407	15,161	16,147
Haberdashery and Millinery ... ... „	.....	.....	.....	4,76,253	6,04,867	6,77,070
Hemp Raw ... ... cwts.	256,203	412,443	458,847	39,35,760	60,84,724	76,42,682
Hemp Manufactures ... ... value	.....	.....	.....	33,815	9,571	12,189
Jute—Raw ... ... tons.	467,685	577,955	659,963	14,04,91,597	22,52,84,639	22,00,06,328
Twist and Yarn ... ... lbs.	1,876,173	3,507,276	5,345,385	4,07,529	9,11,159	16,12,845
Manufactures:—						
Gunny Bags ... ... No.	386,710,697	344,231,879	413,715,938	13,91,73,090	15,95,68,786	18,17,10,030
=tons.	348,335	327,605	370,983			
Gunny Cloth ... ... yds.	1,120,568,535	1,254,351,871	1,348,742,513	15,92,97,789	24,31,87,296	23,74,54,958
=tons.	288,991	339,230	369,376			
Rope and Twine ... ... cwts.	49,390	64,475	74,008	9,71,486	12,00,278	19,63,857
Other sorts ... ... „	1,408	1,705	2,934	1,07,292	73,991	94,210
Silk—						
Raw ... ... lbs.	96,037	173,493	191,301	14,91,655	26,33,780	33,07,779
Chasam (Waste) and Cacoons ... „	1,054,717	1,071,473	1,428,266	11,36,891	11,83,478	17,13,613

Manufactures :—						
Goods of silk mixed with other materials ... ... yds.	81,983	78,603	31,378	1,39,921	1,20,916	38,351
Piece Goods ... ... ,,	73,925	52,985	155,296	1,53,008	99,249	3,17,227
Other sorts ... ... lbs.	335	2,661	10,781	3,140	22,791	71,476
Wool—						
Raw ... ... ,,	32,254,497	52,795,436	36,600,957	2,54,46,095	4,41,43,267	3,17,48,608
Manufactures :—						
Carpets and Rugs ... ... ,,	2,881,973	4,145,452	4,174,135	69,48,130	96,29,854	81,19,068
Other sorts ... ... value.	.....	.....	.....	1,83,520	2,11,533	1,43,872
Tobacco :—						
Unmanufactured ... ... lbs.	22,903,303	21,596,323	32,915,829	61,46,510	72,50,261	95,97,769
Manufactured Cigars ... ... ,,	445,081	318,173	351,831	5,49,425	4,19,593	3,98,419
,, Cigarettes ... ... ,,	16,980	47,745	10,058	34,280	53,048	14,512
,, Other sorts ... ... ,,	862,811	1,086,970	713,869	4,00,575	5,44,910	2,86,661
Toys and Requisites for Games and Sports ... ... value.	.....	.....	.....	1,52,707	2,07,684	2,65,936
Umbrellas, Parasols and Sunshades ... No.	13,157	51,311	46,059	45,490	1,60,086	1,23,188
Vehicles all kinds excluding Locomotives, etc., for Railway ... ... value.	.....	.....	.....	45,952	91,710	63,728
Wax of all kinds except Paraffin Wax and Candles ... ... cwts.	5,248	12,885	62,636	5,40,999	4,65,031	16,45,887
Wood and Timber—						
Timber other than Railway Sleepers—						
Wood, Teak ... ... cubic tons.	16,019	29,196	40,097	46,38,864	80,13,989	1,06,94,024
Other Timber ... ... ,,	3,175	3,230	4,067	3,63,834	3,47,642	4,05,342
Firewood ... ... tons.	3,970	1,560	2,879	82,388	31,806	57,093
Ornamental Sandalwood ... ... ,,	379	501	739	7,12,965	8,43,406	11,22,148
,, Other sorts ... value.	.....	.....	.....	63,918	1,65,871	1,87,815
Manufactures of, Wood other than Cabinetware and Furniture ... ... ,,	.....	.....	.....	5,16,277	2,52,010	2,42,310
Postal Articles ... ... ,,	.....	.....	.....	3,10,11,484	2,37,67,035	2,46,75,646
All other Articles ... ... ,,	.....	.....	.....	31,81,507	45,01,529	55,09,550
Total Indian Merchandise Value Rs.	.....	.....	.....	2,31,38,00,887	2,99,16,19,322	3,48,83,61,245

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*)

ARTICLE.	Quantities.			Value.		
	1921-22.	1922-23.	1923-24.	1921-22.	1922-23.	1923-24.
				Rs.	Rs.	Rs.
FOREIGN MERCHANDISE.						
Animals Living ... ... No.	153	193	285	1,88,185	3,85,612	3,25,402
Apparel (excluding Hosiery, Boots and Shoes) ... ...valuc.	.....	.....	.....	84,74,176	35,72,237	29,45,281
Arms, Ammunition and Military Stores ,,	.....	.....	.....	1,50,732	1,36,898	1,11,473
Boots and Shoes ... ... pairs.	36,856	16,470	13,713	3,11,880	1,24,119	80,200
Books Printed and Printed Matter ... cwts.	3,899	1,765	1,790	8,55,932	4,43,787	4,58,000
Buildings and Engineering Materials ... value.	.....	.....	.....	2,50,623	1,03,079	84,840
Chemicals and Chemical Preparations... ,,	.....	.....	.....	5,86,204	5,81,068	4,53,671
Chinese and Japaneseware ... ... ,,	.....	.....	.....	62,252	29,487	21,382
Clocks and Watches and parts thereof... ,,	.....	.....	.....	43,179	1,02,882	42,877
Coffee ... ... cwts.	16,492	21,020	18,172	7,19,646	8,12,842	7,11,723
Coal, Coke and Patent Fuel ... ... tons.	30,105	50,920	56,264	13,09,113	19,80,765	17,18,383
Drugs and Medicines ... ... value.	.....	.....	.....	10,50,655	8,75,170	6,76,849
Earthenware and Porcelainware incldg. E'ware Pipes ... ... ,,	.....	.....	.....	6,57,605	4,84,399	4,24,134
Dyeing and Tanning Substances ... ... cwts.	2,831	3,897	5,149	7,16,616	10,24,634	10,93,584
Electroplatedware ... ...value.	.....	.....	.....	67,403	1,18,029	1,37,944
Fish excluding Canned Fish ... ... cwts.	6,476	6,784	5,371	14,69,183	12,15,680	11,43,565
Fruits and Vegetables ... ... value	.....	.....	.....	51,71,743	79,02,290	21,33,603
Furniture and Cabinetware ... ... ,,	.....	.....	.....	3,49,912	3,16,097	4,07,828
Glass and Glassware ... ... ,,	.....	.....	.....	15,62,015	11,03,432	9,11,068
Grain, Pulse and Flour ... ... tons.	489	311	313	1,06,138	59,286	76,681
Gums and Resins ... ... cwts.	54,295	58,296	57,658	23,94,655	20,99,901	19,35,451
Hides and Skins, Raw ... ... tons.	133	194	374	28,12,261	67,38,981	98,01,938

Hardware excldg. Cutlery and Electro-platedware ... ... value.	.....	.....	.....	26,56,620	25,41,044	22,72,289
Hops ... ... cwts.	7	.....	4	1,949	.....	174
Horns Tips and Hornmeal ... ... ,,	65	35	92	76,599	43,960	77,516
Instruments, Apparatus and Appliances and parts thereof :—						
Electrical ... ... value.	.....	.....	.....	8,96,126	5,61,559	5,41,012
Other sorts ... ... ,,	.....	.....	.....	4,60,252	5,19,521	4,34,110
Ivory, unmanufactured ... ... lbs.	166,357	143,853	94,703	10,60,936	9,09,538	5,76,561
,, Manufactured ... ... value.	.....	.....	.....	30,570	27,412	2,481
Jewellery ... ... ,,	.....	.....	.....	1,29,786	28,189	51,028
Plate of Gold and Silver ... ... ,,	.....	.....	.....	3,37,211	3,41,193	2,61,980
Leather :—						
Hides and Skins (tanned or dressed) and Leather excluding Boots and Shoes ,,	.....	.....	.....	21,45,653	24,92,784	30,57,666
Liquors ... ... gals.	35,568	32,022	32,412	5,05,310	3,83,446	2,30,286
Machinery and Mill Work ... ... value.	.....	.....	.....	21,15,458	20,20,662	9,29,304
Matches ... ... gross.	170,197	699,000	560,599	3,37,615	12,08,713	11,67,823
Metals and Ores :—						
Brass, Bronze and similar alloys wrought ... ... cwts.	1,015	3,143	1,336	1,08,269	2,74,880	1,29,549
Copper ... ... ,,	1,699	2,557	4,705	1,60,740	2,14,172	3,55,519
Iron or Steel ... ... tons.	3,694	9,904	12,912	13,03,216	10,26,375	11,78,813
Lead ... ... cwts.	913	1,499	15,213	32,324	51,811	2,58,229
Lead ore ... ... tons.	2	2	.....	1,383	1,205	.....
Tin ... ... cwts.	655	278	6,684	98,307	35,666	85,101
Zinc or Spelter ... ... ,,	122	2,236	1,265	4,059	14,667	8,857
Metals, Other Sorts ... ... ,,	1,447	2,358	3,643	3,37,036	4,49,088	6,35,586
Ores, Other Sorts ... ... ,,	4,900	2	9	1,06,750	30	46
Oils ... ... value.	.....	.....	.....	6,92,164	12,84,789	36,19,854
Paints and Colours ... ... cwts.	4,287	4,307	2,425	3,65,107	2,18,462	2,02,520
Paper and Pasteboard ... ... value.	.....	.....	.....	8,99,087	5,14,605	3,69,654
Precious Stones and Pearls unset ... ,,	.....	.....	.....	1,74,855	9,22,618	2,43,205
Provisions and Oilmanstores excluding Fish, Fruits and Vegetables ... ... cwts.	22,828	7,264	7,840	13,47,136	4,73,961	4,99,621

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*concluded*).

ARTICLES.	Quantities.			Value.		
	1921-22.	1922-23.	1923-24.	1921-22.	1922-23.	1923-24.
				Rs.	Rs.	Rs.
Railway Plant and Rolling Stock ... value.	.....	.....	.....	91,703	84,581	81,862
Rubber, Raw ... ... lbs.	515	195	2,912	998	108	115
Rubber Manufactures ... ... value.	...	.....	.....	6,10,783	2,44,786	3,45,894
Shells and Cowries ... ... ,,	.....	.....	.....	2,04,275	96,675	1,32 651
Soap ... ... cwts.	6,398	4,862	3,662	2,99,560	1,98,273	1,50,340
Spices ... ... ,,	14,709	26,631	11,573	9,67,368	17,60,131	8,17,011
Stationery ... ... value.	.....	.....	.....	5,99,842	3,62,089	3,19,454
Stone and Marbles ... ... tons.	18	34	42	13,228	25,266	17,008
Sugar—						
16 Dutch Standard and above ... ,,	52,595	62,962	35,801	1,70,34,496	2,62,35,348	1,60,67,101
15 ,, ,, and below ... ,,	26	.....	1	9,730	.....	100
Confectionery ... ... ,,	23	51	19	51,909	83,987	38,828
Tea Black ... ... lbs.	127,051	182,239	335,627	92,591	1,33,707	3,00,538
Green ... ... ,,	16,006	22,640	4,770	20,842	25,706	5,363
Textiles :—						
Cotton :—						
Raw ... ... tons.	3,314	6,095	6,753	59,45,160	1,12,12,482	1,35,27,739
Twist and Yarn ... ... lbs.	668,786	1,479,885	1,543,445	11,29,509	23,08,728	21,86,849
Manufactures—						
Handkerchiefs and Shawls ... No.	226,781	244,030	122,629	3,60,517	2,54,222	92,731
Grey (unbleached) Piece-Goods .. yds.	49,070,030	51,752,144	41,137,070	2,17,71,501	2,07,40,753	1,56,85,186
White (bleached) ,, ,, ,,	8,836,669	6,732,310	6,652,375	42,28,826	31,52,287	29,27,599
Coloured, Printed or Dyed Piece Goods. ... ... ,,	15,737,746	16,020,970	13,278,093	1,02,26,874	89,87,787	67,97,340

Fents of all descriptions	yds.	27,406	65,696	10,105	12,374	58,095	4,300
Thread sewing	lbs.	93,046	75,697	74,343	1,94,833	1,59,524	1,38,909
Other sorts	value.	.....	.....	.....	17,17,577	10,50,914	8,34,372
Flax Manufactures...	,,	.....	.....	.....	37,708	39,080	32,472
Haberdashery and Millinery	,,	.....	.....	.. ...	10,31,618	8,76,975	7,58,963
Silk—							
Raw	lbs.	42,463	41,774	48,955	3,20,974	1,72,119	3,17,634
Manufactures—							
Silk Yarn, Noils and Warps ...	,,	80,829	45,865	6,739	425,842	69,040	57,975
Silk Piece-Goods	yards.	715,105	296,278	184,658	12,42,211	4,86,250	3,43,337
Other sorts	,,	50,403	24,393	34,395	2,34,596	82,918	1,56,561
,, ,, ...	lbs.	7,670	15,883	5,977			
Wool—							
Raw	,,	14,876,315	13,684,857	11,034,041	95,89,538	89,14,269	74,83,272
Manufactures	value.	.....	.....	.....	50,36,435	76,77,207	94,70,796
Tobacco—							
Unmanufactured	lbs.	519,055	119,845	201,985	4,73,903	1,18,643	2,13,190
Manufactured	,,	123,401	122,644	77,523	4,79,486	3,67,323	1,93,322
Umbrellas, Parasols and Sunshades ...	Nos.	24,026	42,033	25,187	81,826	95,498	54,173
Vehicles (excluding Locomotives for Railways)	value	.....	.....	.....	22,89,648	15,01,672	18,79,714
Wax of all kinds	cwts.	1,100	509	24	68,998	34,243	1,757
Wood and Timber—							
Wood and Timber excldg. Manufactures.	value	.....	.....	.....	76,458	3,84,613	1,13,074
Manufactures of Wood	,,	.....	.....	.....	11,03,064	8,52,407	7,79,888
Postal articles	,,	.....	.....	.....	39,19,113	36,14,309	31,31,460
All other Articles	,,	.....	.....	.....	23,53,119	16,47,513	17,19,811
Total Foreign Merchandise Value Rs.		.....	.....	.....	14,06,34,125	15,16,33,376	13,07,47,631
Grand Total—Indian and Foreign Merchandise Value Rs.		.....	.....	.....	2,45,44,35,012	3,14,32,52,598	3,61,91,08,568

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS.

Quantities and Value of the Principal Articles imported in the Official Years 1921-1922 *to* 1923-1924.

ARTICLES.	Quantities.			Value.		
	1921–1922.	1922–1923.	1923–1924.	1921–1922.	1922–1923.	1923–1924.
				Rs.	Rs.	Rs.
Animals, Living ... ... No.	1,780	2,899	2,844	14,68,669	18,13,313	14,06,060
Apparel—(excluding Hosiery, Boots and Shoes)—						
Apparel including Drapery, Uniforms and accoutrements ... ...value.	.....	...	... ..	39,45,846	31,85,960	36,45,869
Gold and Silver Thread* ... ... ,,	... .	.. ...	.....	13,67,957	10,37,532	10,22,971
Hats, Caps, Bonnets-Hatter's ware ... ,,	...	.....	.....	4,99,426	1,94,477	9,70,665
Lamettas ... ... lbs.	138,369	143,217	327,531	4,81,980	3,98,813	8,65,360
Second Hand Clothing .. ..value.	.....	.....	.....	36,797	82,161	2,83,261
Water-proofed do. ... ... ,,	.....	.....	.....	1,33,632	65,595	56,004
Arms, Ammunition and Military Stores—						
Cartridge Cases ... ... No.	2,071,810	3,298,094	4,097,729	2,66,217	3,30,319	3,48,342
Explosives—						
Blasting Fuse ... ... lbs.	165,337	195,010	217,711	2,27,888	2,04,905	1,75,030
Blasting Gelatine ... ... ,,	2,000	100,000	197,500	2,069	83,857	1,55,737
Gelatine Dynamite ... ... ,,	107,000	66,000	.....	62,068	56,185	.....
Other Sorts ... ... value.	.....	.....	.....	80,437	87,207	1,06,583
Firearms and parts thereof ... ... ,,	.....	.....	.....	8,34,751	7,93,864	8,75,016
Gunpowder ... ... lbs.	12,135	22,575	26,905	32,879	41,263	51,382
Other sorts ... ... value.	.....	.....	.....	1.59,367	1,55,084	1,13,678
Arts, works of ... ... ,,	... ..	.....	.....	4,39,308	2,94,419	6,98,058
Asbestos—						
Raw ... ... cwts.	6	.....	126	775	.....	3,125
Asbestos Packing .. .. value.	.....	.....	.....	77,696	1,30,185	1,63,554
Manufactures—Other sorts ...,, ... ,,	.....	.....	... ...	3,98,322	3,13,937	3,09,747

Belting for Machinery—								
of Cotton	value.	.....	.....	.....	2,60,752	2,14,508	2,41,914
of Leather	„	.....	.....	.....	34,89,022	31,73,648	32,05,874
of Other Materials	„	.....	.....	...	6,37,204	6,54,638	6,71,022
Bobbins	„	.....	.....	.....	70,77,098	44,06,186	38,05,517
Books printed and printed matter (including Maps and Charts)	cwts.	7,363	7,877	8,274	21,86,308	18,97,883	18,14,615
Boots and Shoes	pairs.	47,965	78,133	123,193	4,75,166	5,90,591	7,73,901
Brushes and Brooms	dozs.	32,900	77,495	115,825	3,23,357	4,50,342	4,73,135
Building and Engineering Materials—							
Asphalt	tons.	2,447	3,508	4,601	4,52,546	5,55,243	7,56,948
Bricks other than Fire Bricks	No.	187,950	371,746	18,827	43,877	76,919	9,761
Fire Bricks	„	685,066	556,716	592,087	2,43,222	2,01,803	1,89,214
Cement	tons	24,873	17,406	11,750	26,09,695	11,85,299	6,68,039
Tiles	No.	10,439,313	13,618,034	11,016,967	15,96,490	17,39,913	13,69,138
Clay	cwts.	26,257	18,704	22,011	1,02,553	66,101	63,532
Other sorts	value.	.....	.....	.....	1,01,014	2,12,681	1,96,556
Buttons of all sorts	„	.....	.....	.....	12,22,556	15,18,215	13,83,157
Candles of all kinds	lbs.	22,365	64,968	53,523	13,944	36,690	27,882
Cane and Rattans	cwts.	33,187	22,859	21,552	4,92,056	3,62,908	3,22,951
Chemicals and Chemical preparations :—							
Acids	„	4,316	3,136	2,731	2,27,515	2,21,263	1,69120
Alum	„	30,737	32,292	40 337	3,84,700	3,47,287	3,70,478
Aluminous Sulphates	„	8,753	8,097	12,667	1,08,052	70,315	1,08,656
Ammonia and Salts thereof Anhydrous	„	793	463	476	1,26,267	61,612	57,429
Do. do. Other sorts	„	3,364	6,586	5,271	1,43,943	2,73,818	1,72,878
Bleaching Materials Bleaching Powder	„	21,561	19,226	29,289	3,97,157	2,44,676	3,36,573
Do. Other sorts	„	1,058	520	361	18,187	10,709	7,171
Do. Arsenic and its Oxides ...	„	453	662	739	27,918	48,514	65,442
Carbide of Calcium	„	2,197	4,000	4,391	39,945	69,724	60,743
Disinfectants—							
Napthalene	„	1,016	1,450	799	24,739	22,310	12,753
Others	„	4,378	8,049	6,035	2,16,827	3,38,691	2,07,752
Glycerine	„	253	1,161	1,121	24,756	85,440	72,217

* Inclusive of Imports by postal packets.

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS—*(continued.)*

ARTICLES.	Quantities.			Value.		
	1921–1922.	1922–1923.	1923–1924.	1921–1922.	1922–1923.	1923–1924.
				Rs.	Rs.	Rs.
Magnesium Compounds—Chloride ... cwts.	43,448	67,633	71,914	4,11,869	3,43,096	2,12,376
Do. Sulphate ... ... ,,	7,850	36,687	29,523	50,593	1,47,409	83,830
Do. Other sorts ... ... ,,	48	28	387	11,824	2,522	15,504
Copperas ... ... ,,	5,240	9,286	9,910	27,055	37,196	36,979
Copper Sulphate ... ... ,,	1,440	4,441	6,253	38,948	1,05,839	1,22,519
Lead Compounds—						
Acetate ... ... ,,	2,950	2,881	6,642	98,270	84,641	2,47,745
Other sorts ... ... ,,	1,683	547	1,126	59,304	13,742	34,532
Potassium Compounds—						
Bichromate ... ... ,,	3,262	3,241	3,449	2,04,914	1,46,801	1,20,209
Chlorate ... ... ,,	2,217	3,983	4,491	67,095	1,01,664	93,167
Other sorts ... ... ,,	849	878	382	93,212	47,944	25,490
Soda Compounds—						
Bicarbonate of Soda ... ... ,,	32,304	26,457	34,446	2,82,625	2,34,228	2,32,365
Bichromate of Soda ... ... ,,	2,617	4,316	3,256	1,26,109	1,25,847	83,587
Borax and Boracic Acid ... ... ,,	1,860	4,378	5,035	60,141	1,37,836	1,10,598
Caustic Soda ... ... ,,	12,457	20,410	22,250	2,68,969	4,14,967	3,96,695
Soda Sulphide ... ... ,,	13,887	15,734	18,759	3,05,348	2,62,570	2,36,515
Sodium Carbonate, Soda Ash and Soda Crystals ... ... ,,	93,352	97,221	137,461	5,59,900	5,94,908	7,08,817
Sodium Silicate ... ... ,,	3,155	2,214	1,166	44,438	23,119	12,330
Other sorts ... ... ,,	6,414	2,947	6,679	88,910	73,726	2,19,768
Sulphur—(Brimstone) ... ... ,,	27,036	51,247	25,676	2,69,187	3,70,495	1,52,513
Zinc Compounds—Chloride ... ... ,,	17,464	17,208	22,137	4,69,730	3,46,860	4,47,185
Do. Other sorts ... ... ,,	498	211	298	15,997	5,263	8,678

Others sort of Chemicals ... ...value.	.....	.....	.....	10,80,710	12,96,320	13,51,601
China Clay ... ... cwts	275,548	268,521	333,783	19,81,873	14,09,780	14,67,062
Clocks and Watches ... ... No.	138,180	138,135	200,124	16,43,600	7,81,153	9,10,205
Clocks and Watches, parts of ... ...value.	.....	.....	.....	60,535	62,692	60,303
Coal ... ... tons.	1,116,198	620,925	375,092	4,31,24,142	2,17,95,690	1,03,77,855
Coke ... ... ,,	5,034	10,589	965	3,03,872	5,06,102	42,338
Coffee ... ...cwts.	16,872	25,322	17,433	6,08,095	10,51,045	7,20,656
Coir Manufactured and unmanufactured tons.	192	441	269	1,04,877	1,52,201	32,066
Cordage and Rope of Vegetable Fibre (excluding Jute and Cotton) ... ... cwts.	5,821	4,506	4,926	5,54,749	3,66,966	3,98,236
Cork Manufactures... ... ... ,,	725	970	717	88,442	1,40,078	88,463
Cutlery ... ...value.	.....	.....	.....	7,01,282	9,57,461	7,89,127
Drugs and Medicines (excluding Chemicals and Narcotics):—						
Aloes ... ... cwts.	431	1,796	1,685	10,771	47,349	30,620
Assafoetida ... ... ,,	5,938	6,570	4,201	4,11,653	5,19,211	2,53,645
Camphor ... ... lbs.	213,312	180,325	403,803	8,11,224	5,34,965	13,66,471
Cassia Lignia ... ... cwts.	26,266	34,475	24,958	7,39,689	8,76,997	5,34,916
Proprietary and Patent Medicines ...value.	.....	.....	.....	13,42,151	14,79,151	12,23,356
Quinine salts—Quinine Sulphate or Bisulphate ... ... lbs.	16,903	23,231	24,951	7,90,952	7,29,945	6,89,837
Quinine salts—Quinine Hydrochloride ,,	788	1,104	1,102	39,813	47,420	44,225
,, Other sorts ... ... ,,	3,446	7,948	4,072	1,00,546	1,92,553	1,05,765
Other sorts ... ...value.	.....	.....	.....	34,96,766	35,39,530	38,30,074
Dyeing and Tanning Substances—						
Aniline ... ... lbs.	5,119,267	7,915,470	9,430,727	2,01,88,088	1,78,75,050	1,71,18,790
Alizarine ... ... ,,	3,897,814	3,478,640	4,128,752	47,86,497	26,38,001	32,39,263
Barks for Tanning ... ... cwts.	24,153	5,465	.....	1,87,840	54,647	.....
Cutch and Gambier ... ... ,,	1,026	759	604	30,464	22,848	21,032
Cochineal ... ... ,,	718	1,861	2,841	1,02,341	2,64,678	3,88,103
Saffron ... ... lbs.	40,193	40,621	73,712	7,64,689	12,21,860	12,78,510
Indigo, Synthetic ... ... cwts.	1,040	1,285	1,214	4,77,575	4,82,261	3,76,371
Other sorts (including Lac Dye) ... lbs.	3,818	2,716	3,471	1,89,777	97,774	97,523

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1921–1922.	1922–1923.	1923–1924.	1921–1922.	1922–1923.	1923–1924.
				Rs.	Rs.	Rs.
Earthenware and Porcelain—						
Earthenware ... ...value.	.....	.....	.....	25,02,257	20,75,880	19,20,459
Porcelain ... ... „	.....	.....	.....	12,93,162	10,67,251	10,12,362
Electroplatedware ... ... „	.....	.....	.....	4,70,278	2,58,068	2,42,275
Fire works ... ... lbs.	2,908,261	2,848,858	2,200,652	9,16,110	7,26,360	6,93,040
Fish excluding Canned Fish ... ... cwts.	59,606	42,460	27,148	5,67,799	5,00,637	4,22,371
Fodder Bran and Pollards ... ... „	10,762	8,766	4,058	34,243	25,634	11,523
Fruits and Vegetables—						
Fresh fruits and Vegetables of all kinds ... ...value.	.....	.....	.....	2,30,318	1,75,394	2,63,514
Fruits and Vegetables Dried salted or preserved—						
Almonds ... ... tons.	5,090	5,833	4,856	45,17,509	45,02,391	32,54,825
Currants and Raisins ... ... „	898	1,457	880	3,31,049	4,90,897	3,02,983
Dates ... ... „	29,832	36,149	43,798	62,32,778	76,78,203	79,21,348
Other sorts ... ... „	938	683	1,153	3,70,351	6,64,676	4,77,392
Furniture and Cabinetware—						
Bedsteads ... ...value.	.....	.....	.....	96,298	1,25,595	1,19,182
Furniture of wood and other materials (other than Bedsteads) ... „	.....	.....	.....	13,27,332	4,30,565	4,70,883
Mouldings ... ... „	.....	.....	.....	1,17,863	1,29,462	2,46,526
Glass and Glassware—						
Bangles ... ... „	.....	.....	.....	39,64,615	58,39,500	54,34,666
Beads and false Pearls ... ... cwts.	5,991	10,092	9,762	11,97,376	13,72,396	12,28,208
Bottles and Phials ... ... gross	110,117	119,897	169,357	11,73,367	13,23,376	12,22,463

Funnels, Globes and Glass of Lamps	value	.....	.....	.....	6,74,577	10,87,918	7,01,271
Sheet and Plate	sup. ft.	4,711,055	6,739,248	6,107,103	16,48,787	15,54,171	15,22,510
Tableware including Decanters, Tumblers, etc.	value	.....	.....	.....	10,29,972	4,21,003	4,17,967
Other sorts	,,	.....	.....	.....	12,32,741	13,12,055	10,95,377
Grain, Pulse and Flour—							
Beans, dry	tons.	969	189	106	1,92,753	41,834	24,274
Jawar and Bajree	,,	3,894	2,492	535	7,25,442	4,26,400	60,536
Barley	,,	66	427	.....	9,558	93,750	48
Pulse	,,	1,567	985	1,236	3,88,404	2,24,565	1,84,267
Rice not in the husk	,,	112	290	13,174	37,016	79,571	21,06,060
Wheat	,,	102,302	8,150	11,027	2,01,55,811	15,74,854	15,31,167
Wheat Flour	,,	90	190	202	25,237	44,445	44,121
Other sorts	,,	283	196	27	55,515	42,756	3,738
Gums and Resins—							
Arabic	cwts.	8,094	3,781	2,648	1,86,100	82,998	75,586
Benjamin	,,	9,520	10,966	10,379	4,53,269	4,96,907	4,73,581
Olibanum or Frankincense	,,	20,230	24,853	26,140	2,73,003	3,64,996	4,23,947
Rosin	,,	3,418	6,595	9,423	58,154	75,190	91,475
Other sorts	,,	23,086	34,386	34,336	7,81,179	7,24,731	6,26,326
Hardware—							
Agricultural Implements	value.	.....	.....	.....	3,19,767	1,19,920	94,604
Galvanised or Tinned Buckets	,,	.....	.....	.....	37,937	17,517	6,749
Builder's Hardware, viz., Locks, Hinges, etc.	,,	.....	.....	.....	6,75,621	9,49,073	5,66,035
Domestic Hardware	,,	.....	.....	.....	2,85,381	2,84,918	1,37,541
Enamelled Ironware	,,	.....	.....	.....	6,33,785	6,96,035	8,89,562
Gas Mantles	,,	.....	.....	.....	4,17,679	3,24,959	3,32,792
Implements and Tools other than Agricultural Implements and Machine Tools	,,	.....	.....	.....	23,11,550	21,80,533	19,67,864
Lamps—Metal	No.	621,587	1,230,311	1,165,666	16,06,930	22,74,789	19,49,155
,, Glass	,,	700	10,066	.....	2,770	5,774	.....
Parts of Lamps other than Glass	value	.....	.....	.....	6,51,811	6,87,895	4,76,045
Safes and strong Boxes of metal	No.	339	244	200	1,22,099	64,104	71,234

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1921-1922.	1922-1923.	1923-1924.	1921-1922.	1922-1923.	1923-1924.
				Rs.	Rs.	Rs.
Stoves ... ... No.	11,506	48,411	66,514	1,95,163	4,00,611	4,34,214
Other sorts ... ... value.	.....	.....	.....	1,26,38,314	1,30,37,512	93,78,142
Hides—raw ... ... tons.	52	312	219	22,638	2,01,968	1,88,453
Hides—raw ... ... No.	12,396	73,677	63,645			
Skins—raw ... ... tons.	272	305	342	2,08,196	2,30,935	3,53,646
Skins—raw ... ... No.	405,783	467,928	646,499			
Hops ... ... cwts.	503	431	255	1,19,056	55,644	61,720
Horns, Tips and pieces of Horn and Hornmeal ... ... ,,	79	41	48	64,693	41,150	51,975
Instruments and Apparatus and Appliances and parts thereof—						
Optical ... ... value.	.....	.....	.....	1,09,056	1,78,365	2,78,291
Electrical:—						
Electric fans and parts ... ... ,,	.....	.....	.....	15,24,983	7,31,858	8,44,311
Electric Wires, Cables and Rubber insulated ... ... ,,	.....	.....	.....	9,50,764	11,08,013	10,00,768
Insulations other than Rubber ... ,,	.....	.....	.....	31,05,718	14,88,393	7,89,234
Telegraph and telephone wires & cables ,,	.....	.....	.....	1,27,343	1,08,132	6,12,824
Bare Copper Wire ... ... ,,	.....	.....	.....	5,75,396	2,88,072	3,80,687
Telegraph and Telephone Instruments and Apparatus ... ... ,,	.....	.....	.....	1,69,551	1,41,537	30,02,534
Electric Lamps and parts thereof:—						
Electric Glow Lamps ... ... ,,	.....	.....	.....	10,90,379	7,98,866	5,66,731
Other sorts ... ... ,,	.....	.....	.....	2,24,249	1,39,641	99,591

Batteries	value.	.....	.....	.....	64,096	1,10,539	2,41,788
Carbons (electric)	„	.....	.....	.....	20,508	32,214	27,957
Accumulators	„	.....	.....	.....	8,33,977	2,47,122	2,04,737
Electric Lighting Accessories and Fittings	„	.....	.....	.....	4,75,732	1,48,971	2,41,014
Meters	„	.....	.....	.....	3,82,718	3,16,734	1,69,046
Other sorts of Electrical Instruments.	„	.....	.....	.....	48,678	32,883	15,190
Electro Medical Apparatus	„	.....	.....	.....	32,258	31,442	53,702
Switch Boards	„	.....	.....	.....	3,86,836	2,87,312	2,11,596
Other sorts	„	.....	.....	.....	65,12,296	22,34,956	14,88,535
Musical :—							
Organs and Harmoniums	No.	41	72	137	10,424	29,492	17,759
Pianos and Piano Players	„	97	88	103	1,12,878	89,060	99,797
Talking Machines and Accessories—							
Talking Machines	„	2,581	3,609	3,064	2,05,531	1,72,646	1,26,607
Records	„	18,697	17,279	7,747	34,266	28,764	12,983
Accessories	value.	.....	.....	.....	50,437	67,526	1,20,264
Other sorts	„	.....	.....	...	2,91,380	2,59,456	2,52,263
Photographic :—							
Cinematograph Films	length in feet	.....	4,711,370	4,256,630	.....	6,47,352	6,54,151
Photographic other than Cinema Films...	value.	.....	.....	.....	18,96,348	11,28,041	10,58,433
Scientific and Philosophical	„	.....	.....	.....	12,90,615	8,86,116	10,91,547
Surgical	„	.....	.....	.....	5,92,681	5,83,649	6,61,317
Other sorts	„	.....	.....	.....	3,45,840	2,11,598	49,230
Ivory, unmanufactured	lbs.	481,237	380,947	314,327	39,52,387	30,66,913	24,51,697
„ manufactured	value.	.....	.....	.....	37,407	1,14,389	6,801
Jewellery, and Plate of Gold and silver (excluding Imitation Jewellery, Precious Stones and Pearls unset)	„	.....	.....	.....	7,69,531	9,99,436	9,17,511
Leather—							
Hides (Tanned or Dressed) ...	tons	10	18	23	96,024	1,46,343	1,74,437
	No.	4,359	3,754	4,948			
Skins (Tanned or Dressed) ...	tons.	14	17	16	1,85,378	2,23,351	2,18,235
	No.	38,018	52,496	42,452			
Unwrought	cwts.	456	79	94	49,216	25,811	30,710

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued.*)

ARTICLES.	Quantities.			Value.		
	1921-1923.	1922-1923.	1923-1924.	1921-1922.	1923-1923.	1923-1924.
				Rs.	Rs.	Rs.
Leather Cloth ... ...value.	.....	.....	.....	1,37,794	2,87,102	1,27,687
Leather Artificial ... ... »	.....	.....	.....	2,268	24,431	37,834
Leather Manufactures—						
Bags and Trunks... ... ... »	.....	.....	.....	27,065	25,300	21,162
Pickers ... ... »	.....	.....	.....	9,39,825	5,19,866	5,46,245
Picking Brands and Straps ... ... »	.....	.....	.....	4,41,343	4,47,827	4,16,581
Roller Skins ... ... »	.....	.....	.....	14,89,230	8,05,772	9,78,300
Saddlery and Harness ... ... »	.....	.....	.....	79,460	97,626	66,707
Other sorts ... ... »	.....	.....	.....	5,22,984	4,99,987	3,56,274
Liquors including Methylated and Perfumed Spirits.—						
Ale and Beer ... ...gallons.	890,519	778,254	775,757	28,14,437	20,24,231	18,75,185
Stout and Porter ... ... »	51,516	42,281	43,158	3,07,805	2,18,722	1,89,938
Spirits—						
Brandy ... ... »	117,796	145,471	163,959	19,56,897	19,53,640	20,22,587
Whisky ... ... »	173,528	167,779	133,488	36,61,260	32,75,046	23,92,760
Gin ... ... »	25,479	30,085	30,489	4,12,711	4,33,445	3,64,956
Liqueurs ... ... »	3,758	3,742	2,315	1,21,306	1,04,770	55,796
Rum ... ... »	11,409	21,925	24,242	62,774	1,07,631	1,19,291
Spirit present in drugs, Medicines or Chemicals ... ... »	26,931	27,906	34,018	9,66,856	7,89,907	9,46,748
Spirit perfumed... ... ... »	4,472	13,608	7,281	4,00,596	4,85,176	4,57,356
Spirit Methylated ... ... »	80,155	160,153	166,538	1,84,006	2,48,587	2,12,280
Spirits Rectified... ... ... »	43,081	11,433	37	82,566	19,999	862
Other sorts ... ... »	18,423	4,555	8,965	2,80,098	2,34,355	3,23,607

Wines—						
Champagne and other sparkling wine ... ...gallons.	9,825	6,812	7,993	3,67,617	2,31,374	2,52,090
Port ... ... „	15,872	14,098	13,359	2,45,830	2,16,010	1,81,054
Still Red Wine other than Port ... „	21,328	17,359	18,976	2,61,107	1,74,823	1,89,685
Sherry Madeira and Marsala... ... „	10,045	8,372	8,897	1,81,127	1,38,936	1,42,116
Still White Wine other than Sherry Madeira and Marsala ... ... „	7,464	4,201	3,689	1,42,090	46,444	49,580
Other sorts including Vermouth Ginger wine ... . „	33,837	24,078	23,531	4,62,895	3,08,745	2,26,642
Cider and other fermented Liquors ... „	4,355	3,861	4,790	27,689	24,435	33,071
Machinery and Mill Work :—						
Prime-Movers other than electrical—						
Locomotives.—(excldg. those for Railways)--						
Oil Engines and parts ... . value	.....	.....	.....	36,140	15,383	91,864
Steam Engines and parts ... ... „	.....	.....	.....	22,29,975	3,94,990	6,57,815
Others ... ... „	.....	.....	.....	5,955	12,961	3,803
Other than Locomotives—						
Gas Engines and parts ... ... „	.....	.....	.....	.....	.....	5,61,231
Oil Engines and parts ... ... „	.....	.....	.....	42,81,626	31,50,731	43,62,211
Steam Engines and parts ... ... „	.....	.....	.....	54,47,422	54,43,518	28,51,290
Others .. .. „	.....	.....	.....	2,07,970	1,37,603	3,197
Electrical Machinery—						
Control and switch gear ... ... „	.....	.....	.....	2,64,216	2,79,358	20,78,440
Generators, Alternators and Dynamos „	.....	.....	.....	17,48,725	8,19,561	16,62,706
Motors ... ... „	.....	.....	.....	30,57,601	33,77,454	19,97,498
Transformers ... ... „	.....	.....	.....	2,63,111	6,53,595	7,74,694
Turbogenerating sets ... ... „	.....	.....	.....	36,018	1,55,252	4,89,965
Others ... ... „	.....	.....	.....	76,51,798	54,73,881	22,21,851
Aerated Water Making Machinery ... „	.....	.....	.....	37,913	1,03,564	1,18,016
Agricultural Machinery ... ... „	.....	.....	.....	3,15,124	1,27,663	2,51,314
Boilers ... ... „	.....	.....	.....	82,91,798	43,07,896	39,95,948
Boots and shoes manufacturing machinery ... ... „	.....	.....	.....	98,345	8,400	44,183
Leather Tanning and Curing machinery ... ... „	.....	.....	.....	44,881	5,226	6,055

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1921-1922.	1922-1923.	1923-1924.	1921-1922.	1922-1923.	1923-1924.
				Rs.	Rs.	Rs.
Metal Working Machinery and Machine Tools ... ... value.	.....	.....	.....	37,16,424	23,64,863	27,16,086
Mining machinery ... ... „	.....	.....	.....	1,27,149	1,30,442	73,898
Oil Crushing & Refining Machinery. „	.....	.....	.....	6,95,025	96,890	1,24,191
Paper Mill Machinery ... ... „	.....	.....	.....	69,019	8,886	27,295
Refrigerating Machinery ... ... „	.....	.....	.....	3,15,745	4,01,883	2,90,237
Rice & Flour Mill Machinery ... „	.....	.....	.....	12,10,253	4,34,350	3,72,427
Saw Mill & Wood Working Machinery ... ... „	.....	.....	.....	6,78,400	2,17,979	2,23,542
Sewing and Knitting Machines ... No.	3,893	8,747	12,934	2,46,188	9,35,048	13,45,468
„ „ „ parts of. value.	.....	.....	.....	2,37,189	1,41,716	2,12,315
Sugar machinery ... ... „	.....	.....	.....	91,551	4,70,057	1,17,160
Textile Machinery—						
Cotton—Bleaching and Dyeing Machinery „	.....	.....	... .	14,18,855	10,98,782	6,01,372
„ Spinning Machinery ... ... „	.....	.....	.....	3,63,60,458	5,13,97,862	3,17,69,876
„ Weaving „ ... ... „	.....	.....	.....	1,84,34,522	1,02,88,320	82,44,027
„ Machinery Other sorts ... ... „	.....	.....	.....	52,72,444	31,69,016	40,46,289
Shuttles ... ... „	.....	.....	.....	14,57,634	8,67,834	7,70,749
Wood Machinery ... ... „	.....	.....	.....	... ..	23,17,363	3,62,598
Other sorts ... ... „	.....	.....	.....	56,70,436	1,58,036	36,694
Typewriters ... ... No.	2,470	1,501	2,554	5,42,096	2,86,927	4,82,423
Do. parts and Accessories of... value.	.....	.....	.....	53,917	14,238	38,166
Other sorts of machinery ... ... „	.....	.....	.....	2,00,20,279	1,23,17,814	1,03,52,931

Metals and Ores—						
Aluminium (Unwrought) Ingots, Blocks, Bars, etc. ... ... cwts.	203	603	160	16,963	44,269	12,518
„ (Wrought) Circles ... ... „	26,282	38,645	46,492	33,26,029	42,71,468	46,81,033
„ „ Sheets ... ... „	470	892	1,203	57,917	1,06,759	1,20,323
„ „ Other kinds ... ... „	823	1,980	1,387	1,26,184	2,15,986	1,61,242
Antifriction Metal .. .. „	90	330	320	12,382	19,062	27,483
Brass, Bronze & similar Alloys—						
Unwrought... ... ... „	25,302	12,911	8,305	7,39,996	3,97,865	2,62,671
Wrought: ..						
Mixed or Yellow Metal for Sheathings ... ... „	115,689	132,374	172,958	76,51,666	78,53,137	95,78,910
Other kinds ... ... „	53,483	101,280	56,632	30,02,643	55,78,773	32,23,458
Copper :—						
Old for re-manufacture .. ... „	1,248	3,197	3,801	54,475	1,46,809	99,898
Unwrought—Tiles, Ingots, Cakes, Bricks, Slabs ... . „	3,317	6,982	6,697	1,86,307	3,85,745	3,59,551
Wrought—Braziers and Sheets „	78,230	119,947	139,378	57,33,935	79,97,119	79,98,695
„ Wire (other than telegraph and telephone) ... ... „	2,927	6,379	2,978	2,72,274	5,13,522	2,53,299
„ Other sorts... ... ... „	17,871	20,179	7,954	18,13,621	16,43,779	7,20,052
German and Nickel Silver ... ... „	6,212	7,285	6,669	9,81,193	10,39,982	9,03,297
Iron :—						
Pig ... ... tons	7,606	7,718	1,314	8,11,773	7,54,207	1,46,292
Manufactures :—						
Angle, Bolt and Rod ... ... „	2	49	205	1,775	15,379	32,789
Bars and Channels ... ... „	752	1,063	424	3,01,164	2,92,685	63,777
Rice Bowls ... ... „	... ...	14	52	.....	8,111	29,776
Iron or Steel:—						
Anchors and Cables ... ... „	115	110	63	1,06,861	90,202	25,346
Beams, pillars, girders and bridge-work ... ... „	19,570	26,788	27,249	68,27,363	66,30,628	53,72,338
Bolts and Nuts ... ... „	1,705	2,566	2,120	11,97,730	13,54,086	9,26,397
Fencing Materials and Wire ... „	357	726	512	1,28,671	2,10,507	1,54,570
Hoops and Strips ... ... „	11,157	13,749	16,856	36,23,270	32,23,602	38,17,921
Nails, Rivets and Washers ... ... „	2,568	5,158	5,947	15,67,828	26,66,793	23,09,786
Old for remanufactures ... „	9,009	1,073	4,315	6,27,630	53,845	1,76,944

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued.*)

ARTICLES.		Quantities.			Value.		
		1921-1922.	1922-1923.	1923-1924.	1921-1922.	1922-1923.	1923-1924.
					Rs.	Rs.	Rs.
Pipes and Fittings—cast	tons.	4,660	9,933	5,871	20,98,919	21,86,746	12,92,200
Rails, Chairs and Fish Plates	,,	13,951	5,111	2,739	18,22,532	7,39,395	4,31,851
Screws	,,	191	319	196	2,85,516	3,60,717	2,12,254
Sheets and plates—Galvanized Corrugated	,,	30,152	41,044	64,770	98,17,041	1,13,48,884	1,88,96,773
Plain	,,	5,354	4,845	6,499	18,29,858	13,41,193	20,21,831
Tinned	,,	4,849	7,992	.....	32,91,683	30,46,138	.....
Tin plates	,,	.....	.....	10,150	.....	.....	40,70,492
Other sorts	,,	.....	.....	.....	.....	.....	178
Not Galvanized or Tinned	,,	16,944	28,678	68,906	42,31,477	51,77,166	1,19,87,418
Tubes, Pipes and Fittings—Wrought	,,	8,384	11,279	5,903	71,91,803	60,74,720	24,46,730
Wire other than Fencing Wire	,,	1,666	971	2,098	5,60,871	3,26,365	6,16,358
Wire Nails	,,	1,540	1,573	2,291	5,21,087	4,19,898	6,30,890
Wire Rope	,,	155	163	120	1,35,160	1,78,708	1,06,262
Other Manufactures of Iron or Steel	,,	1,604	2,077	1,675	9,65,050	7,87,499	6,94,625
Steel—Angle	,,	8,757	5,915	8,890	20,45,626	8,22,978	11,19,078
Spring	,,	877	1,772	978	3,43,025	4,13,234	2,01,375
Bars	,,	62,487	79,806	70,097	1,18,75,543	1,11,19,899	92,81,259
Channels	,,	1,359	1,011	1,206	3,59,945	1,78,784	2,10,442
Cast—Tool Steel	,,	46	319	528	1,53,320	4,56,449	3,50,037
Cast Steel Bars	,,	632	380	961	3,55,227	2,28,543	2,01,011
Other Cast Steel	,,	680	364	258	3,71,459	2,68,934	1,06,364
Ingots, Billets and Slabs	,,	35	131	32	9,690	29,846	5,576
Lead—Unwrought—Ore	,,	.....	.....	4	136	.....	1,944
,, ,, Pig	cwts.	344	2,087	667	7,071	41,500	14,251
,, ,, Other sorts	,,	276	.....	.....	2,958	.....	.....
Wrought—Sheets, Pipes and Tubes	,,	7,267	10,561	9,859	2,29,473	3,00,332	2,54,662

Lead Wrought Other sorts ... ... cwts.	2,482	2,193	5,441	71,435	61,113	92,629
Quicksilver ... ... lbs.	87,139	144,247	127,945	1,84,182	3,19,189	2,32,225
Tin.—Unwrought ... ... cwts.	12,169	10,048	9,973	16,81,560	12,26,612	14,61,145
„ Wrought ... ... „	571	124	81	76,018	21,629	12,844
Zinc or Spelter—Unwrought ... ... „	31,668	15,821	21,515	6,19,229	3,30,592	5,17,825
„ Wrought ... ... „	3,092	3,476	5,272	1,22,729	1,19,645	1,96,069
Other sorts ... ... „	408	184	738	12,809	3,921	15,262
Metals—Other sorts ... ... „	6,027	2,060	2,452	2,61,094	1,75,923	2,34,163
Manures—Sulphate of Ammonia ... tons	5	229	680	2,522	65,475	1,61,741
Other kinds (excluding Oil cake)... „	407	2,281	2,464	40,865	2,35,852	2,70,420
Matches—Safety ... ... gross of boxes	4,875,803	3,179,882	2,985,150	67,73,380	44,53,106	32,25,543
„ Other sorts... ... ... „	1,782,620	1,804,802	1,893,135	25,67,626	25,64,220	20,95,433
Mats and mattings (except coir and rubber) ... ...sq. yds.	373,534	374,136	408,744	1,94,382	1,83,472	2,38,461
Oil Mineral—Kerosine ... ... gals.	11,177,467	15,419,407	17,556,940	87,77,190	95,13,759	1,09,76,465
„ „ Fuel ... ... „	34,193,860	40,275,685	52,516,179	62,31,137	83,69 660	1,05,43,059
„ „ Lubricating ... ... „	2,461,543	2,758,658	2,491,554	53,22,701	48,34,768	46,13,972
„ „ Other sorts ... ... „	369,380	308,947	836,894	8,12,545	4,66,170	13,58,823
„ Animal ... ... „	3,365	6,916	2,313	14,775	29,038	6,650
„ Essential natural ... ... „	9,338	12,060	8,869	2,18,467	2,29,393	2,57,203
„ „ Synthetic ... ... „	425	1,690	2,577	33,417	90,690	1,48,791
„ Cocoanut ... ... „	78	25	134	245	115	343
„ Linseed ... ... „	205,833	182,690	173,013	7,97,408	6,94,837	7,56,364
„ Other sorts ... ... „	15,034	3,892	4,000	52,929	14,918	12,248
Oil Cloth and Floor Cloth ... ...sq.yds.	90,007	266,485	291,472	3,03,753	5,44,964	3,91,316
Opium ... ... lbs.	2	.....	.....	137	.....	94
Packing—Engine and Boiler of all kinds value.	.....	.....	.....	73,963	50,158	31,293
Paints and Colours—						
Enamels prepared ... ... cwts.	761	1,160	934	1,15,773	1,40,302	1,06,515
Graphite ... ... „	4,067	3,882	3,601	90,976	61,733	48,498
Red and White Lead ... . „	15,448	25,065	9,924	5,70,307	7,68,067	2,99,100
Zinc white ... ... „	13,202	19,399	22,108	6,76,373	8,82,414	9,18,732
Other sorts ... ... „	51,037	63,058	63,799	21,41,289	23,60,502	22,39,588
Painter's materials—						
Turpentine ... ... „	2,978	2,236	1,992	1,61,891	1,04,603	1,16,892
Varnish ... ... „	4,616	8,897	8,061	5,40,945	9,15,105	7,05,102
Other sorts ... ... value.	.....	.....	.....	2,24,804	1,65,065	2,19,167

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1921-1922.	1922-1923.	1923-1924.	1921-1922.	1922-1923.	1923-1924.
				Rs.	Rs.	Rs.
Paper and Paste Board ... ... cwts.	385,930	529,027	540,404	87,82,236	1,10,84,892	95,17,075
Perfumery ... ... value.	.....	.....	.....	1,21,759	1,24,191	1,03,023
Pitch Tar and Dammar ... ... cwts.	66,453	57,300	32,847	5,60,671	4,09,838	2,38,251
Polishes Composition for application—						
to Leather... ... ... value.	.....	.....	.....	2,08,816	3,33,793	4,60,769
to Metals, etc. ... ... „	.....	.....	.....	3,31,884	4,14,015	2,51,832
Polish, Wood ... ... „	.....	.....	.....	71,143	76,649	34,769
Precious stones ... ... „	.....	.....	.....	1,517	94,94,448	70,50,764
Pearls ... ... „	.....	.....	.....	67,32,974	93,50,080	90,00,478
Printing & Lithographing Machinery & Materials ... ... „	.....	.....	.....	11,54,803	8,23,542	12,54,323
Provisions and Oilmanstores :—						
Biscuits and Cakes ... ... cwts.	4,103	6,197	4,568	5,90,702	6,42,860	5,75,488
Cheese ... ... „	2,910	3,379	3,361	4,85,462	4,62,645	4,43,914
Cocoa & Chocolate ... ... „	1,339	1,486	1,121	3,38,033	2,97,699	1,92,450
Milk, condensed and preserved ... ... „	32,541	4,598	4,565	20,49,862	3,99,455	3,62,317
Ham and Bacon ... ... „	2,312	5,297	4,665	5,11,182	6,75,947	4,97,461
Farinaceous and Patent Food ... ... „	60,647	32,930	35,195	10,15,039	9,63,566	11,33,698
Jams and Jellies ... ... „	3,928	3,389	5,325	2,56,674	2,11,912	2,98,677
Pickles, Chutnies, Sauces and Condiments ... ... „	316	412	240	44,255	62,066	29,288
Canned & Bottled Provisions.—						
Canned or Bottled Fruits ... „	2,693	3,764	3,448	1,77,815	2,66,739	1,82,370
Tinned or Canned Fish ... ... „	441	3,395	1,150	39,114	2,18,283	78,025
Other sorts ... ... „	27,689	20,978	31,391	25,35,220	19,46,507	24,08,394

Ghi	cwts.	620	941	844	44,114	48,929	42,225
Isinglass	„	171	183	239	38,289	54,379	78,776
Other sorts of Provisions ...	value.	... ..	...	.....	1,60,944	1,93,064	98,634
Prints, Engravings and Pictures ..	„	.....	.....	.....	2,37,261	2,37,428	1,39,721
Railway Plant and Rolling Stock :—							
Carriages and Wagons and Parts thereof	„	.....	.....	.....	1,61,45,004	1,83,89,996	1,42,02,978
Locomotive Engines and Tenders and parts thereof	„	.....	.. ...	.....	1,37,70,372	83,83,083	1,46,39,543
Materials for Construction :—							
Bridge work	tons.	7,981	5,101	10,326	38,04,982	19,69,545	24,07,201
Rails, Chairs and Fishplates of Steel or Iron	„	24,593	14,337	30,046	42,20,090	21,81,476	39,80,720
Sleepers and Keys of Steel or Iron...	„	37,171	30,655	19,261	88,56,316	60,32,416	33,26,950
Sleepers of wood	„	9,942	1,676	7,047	15,02,016	21,5,798	9,80,613
Other kinds of materials	„	7,351	4,146	3,505	35,28,779	12,58,097	12,72,526
Rubber :—							
Raw	lbs.	5,531	130	51,910	2,143	198	43,410
Manufactures :—							
Tyres for Motor vehicles	No.	53,013	62,994	73,143	41,28,746	46,08,841	44,63,465
Tubes for Motor Tyres	„	61,575	62,579	83,633	6,15,688	5,93,981	7,09,792
Tyres and Tubes for Cycles... ...	„	.....	.....	352,912	.....	.....	9,65,291
Other sorts	value.	.....	.....	.....	18,60,454	25,24,261	10,85,675
Seeds—							
Essential	tons.	661	192	224	3,08,652	75,203	70,238
Copra or Cocoanut Kernel ...	„	881	48	596	3,77,484	17,419	2,02,089
Non-Essential, Other sorts.... ...	„	827	145	164	1,85,336	31,766	31,651
Other than oil seeds	„	63	47	52	1,02,357	63,404	45,655
Shells and Cowries—							
Cowries	cwts.	14,598	11,547	10,343	88,684	82,410	66,628
Shells	„	1,968	1,446	2,465	1,35,914	1,08,525	85,314
Smoker's requisites	value.	.....	.....	.....	1,43,408	1,73,515	1,35,909
Soap	cwts.	135,289	135,216	157,777	46,80,352	52,45,657	50,87,009
Spices—							
Betelnuts	„	76,388	152,838	182,024	9,08,277	20,50,734	27,04,697
Cardamoms	„	1,342	1,469	59	1,44,430	1,89,059	9,455

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1921-1922.	1922-1923.	1923-1924.	1921-1922.	1922-1923.	1923-1924.
				Rs.	Rs.	Rs.
Chillies ... ... cwts	72	118	95	1,547	2,362	2,373
Cloves ... ... „	55,281	99,415	55,650	40,10,101	58,86,837	36,12,097
Ginger ... ... „	470	5,506	8,797	14,481	1,51,357	3,11,782
Nutmegs ... ... „	6,372	4,925	5,319	1,80,078	1,81,907	1,92,825
Pepper ... ... „	1,607	3,174	1,401	89,845	1,54,122	75,390
Other sorts ... ... „	1,992	1,677	1,981	96,912	96,035	1,25,692
Starch ... ... „	85,333	125,971	112,672	11,17,290	15,57,669	13,49,190
Farina and Potato Flour ... ... „	25,538	44,873	41,006	5,79,191	7,30,091	4,99,314
Stationery ... ... value.	.....	.....	.....	47,88,621	45,38,949	40,58,882
Stones and Marble ... ... tons.	3,129	1,300	2,123	1,87,848	1,90,273	2,28,955
„ Articles of ... ... „	404	330	167	2,08,102	2,00,727	85,649
Sugar—						
Sugar 16 Dutch Standard and above ... „	162,441	*152,032	† 128,525	6,66,55,539	*5,07,55,983	†4,30,60,245
„ 15 „ „ and below. ... „	51	34	34	16,416	9,880	16,937
Molasses ... ... „	.....	951	103	24	65,969	6,405
Confectionery ... ... „	154	210	217	5,10,663	5,99,963	5,56,997
Saccharin ... ... lbs.	24,973	50,712	17,667	2,09,359	1,89,798	56,835
Tallow and Stearine-Grease and other sorts ... ... cwts.	43,712	62,050	61,807	17,75,466	21,55,714	22,00,828
Tea Black ... ... lbs.	301,289	1,029,375	3,346,902	1,74,477	7,14,805	18,45,243
„ Green ... ... „	5,067,030	3,214,630	6,279,716	44,94,696	25,42,795	42,47,376
Telephone material for construction and accessories ... ... value	.....	.....	.....	12,36,725	3,49,701	1,19,144
Textil s—						
Cottons Raw ... ... tons	23,957	10,168	11,657	3,37,83,717	1,69,02,287	2,45,88,795
„ Waste ... ... cwts.	6	65	691	110	3,077	13,590

Cotton Twist and Yarn ... ... lbs.	31,183,836	33,869,317	23,552,610	5,72,94,821	4,93,24,671	3,98,25,156
„ Blankets ... ... „	441,363	76,528	221,533	3,42,968	65,964	1,63,054
„ Canvas ... ... yards	219,976	162,061	223,196	2,27,512	1,87,170	98,529
„ Handkerchiefs ... ... No.	883,069	1,147,863	1,200,528	2,28,663	2,19,941	2,58,298
„ Shawls ... ... „	128,523	452,671	677,340	1,84,744	5,90,132	8,13,174
„ Hosiery ... ... value.	.....	.....	.....	16,03,486	19,29,926	31,43,997
„ Lace and Patent net ... ... yds.	149,357	490,909	709,163	1,30,054	4,00,432	5,20,356
„ Grey Piece Goods, Unbleached „	116,661,599	133,695,789	126,540,153	4,13,06,318	4,81,56,973	4,51,36,174
„ White „ „ Bleached ... „	49,902,453	61,869,714	87,408,458	2,21,61,782	2,45,51,239	3,48,83,238
„ Coloured Printed or Dyed Piece Goods ... ... „	84,070,597	79,791,552	136,320,483	1,95,33,161	4,07,63,617	7,04,99,938
„ Fents of all descriptions ... „	8,813,146	15,283,347	17,776,162	21,47,167	45,30,819	60,74,471
„ Rope ... ... lbs.	783,827	679,329	559,970	14,39,719	10,50,543	8,70,751
„ Thread Sewing ... ... „	383,625	465,097	601,288	24,08,814	25,61,644	25,61,815
„ Manufactures, other sorts ... value.	.....	.....	.....	8,52,912	5,15,219	5,74,756
Flax—Canvas ... ... yards.	134,165	158,841	240,965	2,85,338	2,36,057	2,71,900
„ Piece Goods ... ... „	165,614	365,614	386,934	1,42,221	2,70,107	2,69,036
„ Thread Sewing ... ... lbs.	26,527	4,642	7,866	1,86,948	24,476	33,073
„ Manufactures, other sorts ... ... value.	.....	.....	.....	2,77,964	3,86,287	3,63,470
Haberdashery and Millinery .. ... „	.. ...	.. ...	.....	32,56,545	55,84,302	52,70,536
Hemp—Raw ... ... cwts.	974	609	1,053	32,774	16,535	31,849
„ Manufactures ... ... value.	....	.. ...	.....	1,67,447	85,003	1,35,111
„ Canvas ... ... yards.	83,538	133,592	78,698	1,44,219	1,83,840	86,590
„ Manufactures, other sorts ... value.	.....	.....	.....	1,73,689	2,85,271	3,19,238
Silk—Raw ... ... lbs.	1,311,521	1,366,797	1,082,178	1,61,33,554	1,10,03,217	90,04,848
„ Waste ... ... „	159,643	130,511	67,279	3,06,383	2,44,227	2,70,402
„ Yarn—Noil and warps ... ... „	566,296	886,649	929,236	45,10,395	61,24,734	66,83,425
„ Piece Goods mixed with other materials ... ... yards.	602,738	804,838	1,562,327	10,40,729	14,56,398	24,15,092
„ Piece Goods ... ... „	10,521,908	10,367,660	11,115,309	1,89,17,410	1,74,02,989	1,90,00,410
„ Thread for Sewing ... ... lbs.	860	2,769	2,358	24,618	57,640	57,431
„ Manufactures, other sorts ... „	8,009	11,225	33,906	2,26,909	1,42,205	2,56,097
Wool—Raw... ... ... „	548,011	964,103	2,466,428	2,67,203	6,54,601	19,46,284
„ Yarn and Knitting Wool ... ... „	88,421	96,352	195,967	4,88,050	5,06,865	6,63,556
„ Blankets ... ... „	12,204	20,380	210,636	31,340	53,292	1,76,201

* Of which Beet Sugar is 12,100 tons.=Rs. 51,85,931.

† Of which Beet Sugar is 21,639 tons=Rs. 78,65,767.

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS—(*concluded.*)

ARTICLES.	Quantities.			Value.		
	1921-1922.	1922-1923.	1923-1924.	1921-1922.	1922-1923.	1923-1924.
				Rs.	Rs.	Rs.
Wool Carpets and Rugs ... ... lbs.	193,800	178,648	137,478	7,96,919	5,70,908	4,84,200
„ Hosiery ... ... „	25,133	45,736	47,402	2,08,276	3,34,480	2,70,937
„ Piece Goods ... ... yards.	938,154	1,160,664	3,393,659	40,86,868	36,84,757	81,60,303
„ Shawls ... ... No.	35,412	87,458	96,175	66,697	2,27,946	4,22,258
„ Manufactures, other sorts ... ... lbs.	44,753	79,458	113,320	1,36,165	1,43,478	2,24,099
Artificial Silk—						
Artificial Silk Yarn ... ... „	52,504	201,273	356,430	3,93,472	12,11,072	17,33,417
Piece Goods of Cotton & Artificial Silk yards.	370,719	1,140,697	5,435,560	5,20,883	14,33,089	66,57,337
Tobacco—						
Unmanufactured ... ... lbs.	287,567	207,248	249,395	2,92,406	2,44,188	3,54,660
Manufactured—						
Cigars ... ... „	7,177	8,870	9,810	75,064	84,275	64,437
Cigarettes ... ... „	691,789	767,937	544,999	34,92,357	38 29,682	27,29,531
Tobacco for Pipes and Cigarette ... „	65,114	65,594	39,125	2,73,902	3,38,831	2,00,930
„ other sorts ... ... „	19,782	7,608	19,454	86,742	41,003	77,303
Toilet requisites ... ... value.	.....	.....	.....	12,11,243	18,86,957	22,18,159
Toys ... ... „	.....	.....	.....	13,17,019	19,55,575	19,78,689
Requisites for Games and Sports ... „	... ..	.. ...	.....	3,59,159	4,98,611	7,19,108
Umbrellas (including Parasols and Sunshades) ... ... No.	119,319	32,896	105,130	5,96,461	1,42,755	3,82,425
Umbrella Fittings ... ... value.	.....	... ..	.....	4,57,552	7,02,675	10,34,769
Vehicles—Excluding Locomotives, etc., for Railways:—						
Carriages and Carts ... ... No.	1,488	1,393	1,141	7,54,758	2,58,516	2,83,039
„ parts of ... ... value.	.....	.....	.. ...	10,85,549	1,89,949	94,674

Perambulators and children's Go-carts and parts ... ... value.	.....	.....	.....	51,083	73,515	74,790
Cycles and parts thereof and accessories ... ... ,,	.....	.....	.....	5,10,444	12,12,668	17,20,383
Motor Cars including Taxicabs ... No.	968	1,471	2,331	78,55,381	59,51,882	72,28,912
,, Cycles including Scooters ... ,,	148	176	241	2,25,912	1,88,364	1,95,844
,, Omnibuses, Vans and Lorries. ,,	172	128	277	9,04,351	9,11,181	8,44,895
Parts of Mechanically propelled Vehicles and Accessories ... ... value.	.....	.....	.....	24,09,096	16,88,438	14,79,329
Air Craft ... ... No.	.....	2	.....	.....	7,986	.....
Ships, parts of ... ... value	.....	.....	.....	16,10,456	27,86 911	45,84,523
Wax of all kinds other than Paraffin Wax ... ... cwts.	2,359	2,103	795	1,42,981	1,27,880	42,395
Wood and timber :—						
Timber other than Railway Sleepers :—						
Deal and Pine Wood ... ... Cubic tons	4,877	6,011	2,369	7,94,751	6,57,972	2,86,766
Teak wood ... ... ,, ,,	34,486	15,631	14,809	43,25,526	24,72,708	21,93,492
Jarrahwood ... ... ,,	525	385	493	69,061	39,372	48,112
Other Timber ... ... ,, ,,	5,672	3,077	3,055	7,57,516	4,10,241	3,40,456
Wood—Firewood ... ... tons.	79	.....	40	2,090	.....	804
Ornamental wood—Sandal ... ... ,,	442	401	434	1,87,325	1,82,402	1,88,629
,, ,, Other sorts ... value.	.....	.....	.....	27,314	23,945	40,695
Manufactures of Wood other than Cabinetware and Furniture ... ... ,,	.....	.....	.....	3,39,336	3,13,034	11,69,760
Articles imported by Post ... ... ,,	.....	.....	.....	2,65,78,280	2,16,41,995	1,93,23,423
All other Articles ... ... ,,	.....	.....	.....	17,42,912	23,83,517	29,05,510
Total Value Rs.	.....	.....	.....	96,40,26,760	88,21,05,604	88,59,16,154
Treasure—Gold (Private) ... ozs.	1,757,851	5,695,918	4,098,565	13,50,37,128	40,03,87,839	27,68,86,801
,, Silver (,,) ... ,,	70,772,616	84,751,181	93,892,969	16,70,17,629	18,12,50,874	18,98,39,304
Total Treasure ... ozs.	72,539,967	90,447,099	97,991,534	30,20,54,757	58,16,38,713	46,67,26,105
Grand Total Value Rs.	.....	.....	.....	1,26,60,81,517	1,46,37,44,317	1,35,26,42,219

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS.

Quantities and Value of the Principal articles exported in the official Years 1921-22 to 1923-24.

ARTICLES.	Quantities.			Value.		
	1921-1922.	1922-1923.	1923-1924.	1921-1922.	1922-1923.	1923-1924.
INDIAN PRODUCE AND MANUFACTURES.				Rs.	Rs.	Rs.
Animals, living ... ... No.	271	136	18	8,665	12,623	4,600
Apparel ... ... value.	.....	.....	.....	11,24,511	12,74,588	3,09,046
Art, works of ... ... ,,	.....	.....	.....	65,281	18,593	1,22,839
Books, Printed, and Printed matters ... cwts.	4,130	4,110	4,532	5,39,632	3,91,525	5,16,180
Boots and shoes ... ... pairs.	98,546	114,802	133,909	3,04,015	3,14,995	2,99,661
Bristles ... ... cwt.	487	1,454	1,714	2,53,934	8,44,271	12,04,368
Candles of all kinds ... ... lbs.	290,248	204,903	177,069	1,49,915	1,08,905	96,124
Casein ... ... cwts.	4,914	13,907	7,800	1,37,708	5,12,509	3,03,399
Chemicals and chemical preparations ... value.	.. .	.....	.....	85,051	1,32,670	1,31,317
Coal, Coke, and Patent Fuel—						
Coal ... ... tons.	1,681	.....	800	60,528	48	21,204
Coke ... ... ,,	336	306	2	29,317	28,517	75
Coffee ... ... cwts.	15,820	7,017	9,375	9,15,980	3,91,850	4,85,469
Coir, unmanufactured and manufactured (excluding Rope) ... ... tons.	259	201	204	1,00,219	94,489	86,301
Drugs and Medicines—						
Nuxvomica ... ... cwts.	1,530	1,800	2,318	54,020	38,566	33,169
Senna ... ... ,,	1,010	874	768	16,631	17,439	14,405
Other sorts ... ... value.	...	.....	.....	2,45,376	3,86,482	2,51,756
Dyeing and Tanning Substances—						
Indigo ... ... cwts.	837	556	574	3,24,808	1,87,810	1,86,088
Myrabollams ... ... ,,	578,870	653,384	636,611	26,53,969	31,69,258	33,92,029
Turmeric ... ... ,,	17,094	16,655	25,139	4,76,684	4,93,612	8,53,379
Other sorts ... ... ,,	1,696	2,763	3,712	58,835	86,066	2,14,668

Fish (excluding Canned Fish)—							
Fish—dry Unsalted	cwts.	7,859	10,261	6,163	2,33,634	3,07,757	2,21,373
„ „ Salted	„	6	616	132	130	7,570	4,477
Fishmaws and Sharkfins	„	1,301	2,324	3,019	3,13,040	5,17,427	6,29,987
Fodder, Bran and Pollards—							
Bran and Pollards	tons.	1,902	2,260	1,207	2,96,813	3,32,490	1,77,920
Other sorts	„	37	58	63	2,093	8,092	6,677
Fruits and Vegetables—Fresh	value.	... ..	.....	.....	5,53,212	6,78,734	6,50,317
„ „ Dry	tons.	1,528	2,450	1,499	4,66,752	5,30,505	4,32,165
Furniture and Cabinetware	value.	.....	.....	.....	5,26,164	5,08,565	3,60,150
Glass and Glassware	„	.....	.....	.....	85,070	1,01,854	1,48,325
Grain, Pulse and Flour—							
Barley	tons.	5,202	1,478	1,164	14,01,310	3,09,284	1,07,699
Jawar and Bajree	„	1,916	9,321	6,387	3,82,262	16,30,808	9,64,622
Maize	„	6	679	4,060	1,050	70,096	3,85,055
Oats	„	17	325	106	3,686	63,728	30,192
Pulse—Gram	„	646	1,354	4,789	1,83,527	2,87,663	7,83,643
„ Lentils	„	810	4,631	7,898	2,47,391	9,50,654	13,43,606
„ Beans	„	21	1,585	645	5,617	2,34,072	98,009
„ Other sorts	„	385	2,794	4,544	1,21,214	7,00,160	10,19,527
Rice not in the husk	„	2,384	22,551	13,579	5,86,179	53,13,216	33,24,087
Rice Flour and Ground Rice ...	„	.....	3	:8	15	798	1,520
Wheat	„	1,516	853	22,278	5,07,498	2,55,264	33,94,838
Wheat Flour	„	31,959	22,161	18,193	1,02,35,643	69,33,010	45,65,178
Other sorts	„	415	394	301	1,09,115	86,403	59,244
Gums and Resins—							
Arabic	cwts.	1,834	7,973	10,941	61,849	2,50,983	3,29,783
Rosin	„	285	.....	.....	8,016	....	... ..
Other sorts	„	3,965	12,148	20,571	1,31,357	3,56,638	4,92,365
Hardware and Cutlery including Plated-ware	value.	.....	.....	.....	3,83,969	3,27,575	4,24,274
Hides and Skins—							
Hides—raw	tons.	106	232	586	2,01,153	4,22,364	8,46,172
	No.	26,614	57,885	92,126			

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1921-1922.	1922-1923.	1923-1924.	1921-1922.	1922-1923.	1923-1924.
					Rs.	Rs.	Rs.
Skins—Raw	tons.	5,574	7,504	5,952	69,42,213	96,60,594	78,30,449
	No.	3,318,208	4,387,739	3,472,470			
Hides—Tanned or Dressed	tons.	1,048	1,097	1,190	40,89,368	42,06,502	47,47,962
	No.	269,815	352,585	483,293			
Skins—Tanned or Dressed	tons.	288	389	445	19,17,375	19,88,905	24,61,112
	No.	809,408	999,829	1,183,041			
Horns Tips & Pieces of Horn & Hornmeal	cwts.	3,594	5,220	7,773	67,994	1,01,019	1,62,632
Lac—Seed, Shell, etc.	,,	140	28	18	13,440	7,225	4,271
Leather, Unwrought	,,	1,673	3,227	2,142	2,45,240	4,63,491	2,88,521
,, Saddlery and Harness	value.	.....	.....	.....	3,49,404	17,349	72,896
,, Manufactures, other sorts ...	,,	.....	.....	.....	59,259	82,198	1,73,662
Manures—Bones and other sorts of ...	tons.	10,008	13,884	10,448	11,43,470	15,77,003	14,66,650
Metals and Ores—							
Brass, Bronze and similar alloys, wrought	cwts.	1,693	2,055	2,355	3,00,985	3,92,909	4,21,842
Copper—Wrought	,,	785	673	674	91,323	83,342	78,488
Iron or Steel (Pig)	tons.	20	.....	257	2,900	.....	20,790
,, ,, Manufactures	,,	559	849	912	2,63,008	2,47,401	3,00,337
Manganese Ore	,,	279,084	406,832	347,725	66,94,516	87,40,055	74,70,396
Metals—Other sorts	cwts.	1,793	1,903	2,443	4,77,780	4,30,553	4,60,965
Ores—Other sorts	tons.	2,381	1,733	7,570	48,674	33,440	1,26,831
Mica	cwts.	676	30	366	96,490	22,350	13,885
Oils—							
Animal	gallons.	2,286	8,774	8,459	3,143	8,978	9,075

Essential Sandalwood oil	lbs.	47,404	57,262	74,725	10,35,030	10,83,476	14,14,065
„ Lemon Grass oil	gallons.	.....	104	.....	.....	2,800	.....
„ Cinnamon oil	„	2,735	...	.....	61,495	...	.....
„ Ginger Grass oil	„	200	112	377	10,800	7,150	16,380
„ Palm Rosa	„	1,277	1,722	9,034	1,05,025	1,79,459	7,48,838
„ Rosa	„	6,035	5,401	.....	2,65,920	4,49,808	.....
„ Other sorts	„	3,261	3,580	3,554	70,698	92,870	1,16,892
Mineral	„	4,455	922	379	8,774	3,168	698
Cocoanut	„	19,870	10,365	12,615	64,338	31,933	40,911
Castor	„	2,073	1,791	1,502	8,459	5,909	4,442
Cotton Seed	„	.....	.....	.....	.....	.....	.....
Groundnut	„	17,782	6,236	16,221	61,054	19,796	68,062
Gingelly	„	81,926	80,820	60,068	2,05,350	2,01,675	1,54,177
Linseed	„	1,789	1,409	454	8,110	5,585	1,540
Mustard or Rape Seed	„	5,432	3,056	8,516	15,767	9,930	34,127
Vegetable other sorts	„	978	129	1,891	5,150	415	6,125
Oil Cakes—							
Castor Cake	tons.	.....	142	56	.....	15,210	8,980
Cotton Cake	„	1	791	99	83	1,15,497	12,004
Ground Nut Cake	„	7,701	3,927	11,843	11,43,760	5,68,602	17,10,394
Linseed Cake	„	5,137	5,394	7,513	8,85,907	8,43,742	10,22,870
Other sorts	„	141	5,515	3,818	22,672	7,63,852	4,48,828
Parafin Wax	cwts.	1	1	.....	1,250	900	.....
Perfumery	value.	.....	.....	.....	94,397	68,506	68,556
Precious Stones and Pearls	„	.....	.....	.....	14,610	27,317	19,38,320
Provisions and Oilmanstores—							
Butter	cwts.	4,843	4,267	4,213	6,66,706	5,55,256	5,73,926
Ghi	„	14,610	4,213	4,212	13,00,955	4,65,780	5,00,122
Pickles, Chutnies, and Condiments	„	12,518	14,179	14,015	4,69,096	4,93,731	4,93,422
Other sorts	value.	.....	.....	.....	1,70,311	1,91,836	2,01,861
Rubber Raw	lbs.	.....	224	.....	.....	509	.....
Seeds—							
Essential	tons.	3,364	7,277	7,687	14,41,108	36,47,897	39,63,580

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1921-1922.	1922-1923.	1923-1924.	1921-1922.	1922-1923.	1923-1924.
				Rs.	Rs.	Rs.
Castor ... ... tons.	43,309	49,561	52,097	86,40,493	1,11,73,742	1,39,75,706
Copra ... ... „	186	78	75	1,31,582	53,755	46,323
Cotton ... ... „	86,843	169,463	112,408	97,98,889	1,83,30,563	1,31,42,729
Groundnut ... ... „	26,873	42,630	32,700	76,44,264	1,20,60,755	93,20,297
Linseed ... ... „	52,658	108,569	149,206	1,40,84,909	2,94,19,379	4,01,35,725
Mowra ... ... „	909	23,211	7,555	1,54,245	34,01,700	13,33,128
Mustard ... ... „	585	3,595	3,775	1,83,448	11,36,304	12,91,159
Niger ... ... „	324	999	345	90,488	2,20,324	78,899
Poppy ... ... „	4,841	4,341	5,350	15,34,346	13,23,563	14,59,407
Rape ... ... „	8,606	24,735	47,018	21,77,862	66,35,811	1,04,08,959
Teelseed ... ... „	24,817	27,580	8,900	75,04,029	85,89,955	26,79,511
Other sorts ... ... „	259	15,446	7,921	81,228	19,97,149	11,91,981
Soap ... ... cwts.	5,701	5,412	5,673	1,56,705	1,59,695	1,67,004
Stationery ... ... value.	.....	....	.....	75,115	47,740	60,559
Spices :—						
Betelnuts ... ... cwts.	2,612	2,621	2,200	1,26,674	1,27,053	1,11,910
Cardamoms ... ... „	4,292	2,756	5,386	6,14,842	4,49,076	14,81,994
Chillies ... ... „	11,831	14,231	4,921	4,22,451	4,97,606	1,66,820
Ginger ... ... „	42,367	27,091	32,847	11,34,738	9,47,359	9,42,628
Pepper ... ... „	15,171	19,515	15,221	6,75,898	8,57,070	6,72,867
Other sorts ... ... „	188	106	96	5,747	3,417	3,723
Sugar.—16 Dutch standard and above ... tons.	633	386	265	4,73,633	2,62,568	1,76,761

Sugar—15 Dutch Standard and below ... tons.	415	.....	.....	2,06,765	.....	.....
„ Confectionery ... ... „	14	7	9	18,823	9,480	10,325
„ Molasses ... ... „	.....	84	474	.....	58,564	1,96,904
Tea Black ... ... lbs.	2,259,782	3,909,203	3,318,870	15,39,244	34,31,797	35,27,857
„ Green ... ... „	.....	.....	...	.....	.....	.....
Tallow and Stearine ... ... cwts.	4,218	3,506	6,022	1,66,627	1,35,293	2,55,159
Textiles:—						
Cotton—Raw } ... ... tons.	431,331	488,405	527,585	43,87,92,502	58,13,48,187	75,49,82,716
or Bales of 400 lbs.	2,415,451	2,735,074	2,954,474			
„ Waste ... ... cwts.	235,266	456,758	354,569	48,84,115	96,21,109	1,03,49,150
„ Kapok ... ... „	3,804	11,606	15,582	1,22,966	4,72,999	8,05,852
„ Twist and Yarn ... ... lbs.	78,366,409	55,992,348	37,936,447	7,45,24,340	5,37,75,617	3,59,80,585
„ Canvas ... ... yds.	24,080	4,740	23,446	31,170	4,950	23,328
„ Handkerchiefs and Shawls ... No.	328,955	240,205	169,820	2,70,296	2,26,992	1,43,557
„ Hosiery ... ... value.	.....	.....	.....	1,43,359	1,44,386	88,177
„ Grey Piece-Goods (Unbleached) yds.	23,795,441	30,546,089	33,087,531	96,20,398	1,11,44,211	1,06,42,139
„ White „ „ (Bleached) „	586,861	614,734	1,176,625	3,07,440	2,61,699	3,88,533
„ Coloured Printed or Dyed Piece Goods ... ... „	102,460,034	89,819,245	92,035,449	4,21,43,135	3,64,65,793	3,16,73,421
„ Thread Sewing .. .. lbs.	191,164	183,380	195,283	3,26,580	3,05,252	3,54,841
„ Manufactures, other sorts ... „	2,677,933	2,633,809	2,523,685	30,54,633	24,34,757	33,92,742
Haberdashery and Millinery ... ...value.	.....	.....	.....	2,68,371	5,01,505	4,95,559
Hemp—Raw ... ... cwts.	49,825	113,598	102,085	10,51,488	19,35,014	18,92,151
„ Manufactures ... ... value.	.....	.....	.....	13,635	1,235	320
Jute Manufactures ... ... „	.....	.....	.....	7,33,380	21,04,845	15,65,514
Silk—Raw ... ... lbs.	186,460	160,290	460,833	2,80,075	4,53,233	8,63,364
„ Goods Mixed with other Materials yds.	40,976	52,238	9,672	71,503	79,926	13,770
„ Piece-Goods ... ... „	45,227	17,331	9,766	95,963	29,612	9,329
„ Thread Sewing ... ... lbs.	.....	1,117	9,589	.....	17,850	62,639
„ Other sorts ... ... „	303	1,424	604	3,000	3,300	4,020
Wool—Raw ... ... „	16,812,389	26,840,842	16,922,495	1,45,78,399	2,48,00,828	1,58,61,977
„ Carpets and Rugs ... ... „	672,124	1,048,080	1,224,630	29,74,601	39,08,927	33,74,849
„ Piece-Goods ... ... yds.	10,806	13,997	11,414	50,288	44,499	29,083
„ Shawls ... ... No.	775	313	665	8,930	3,205	61,735

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued.*)

ARTICLES.	Quantities.			Value.		
	1921-1922.	1922-1923.	1923-1924.	1921-1922.	1922-1923.	1923-1924.
				Rs.	Rs.	Rs.
Wool Manufactures, other sorts ... lbs.	193,553	211,193	52,552	89,942	82,244	38,008
Tobacco—						
Unmanufactured ... ... „	4,878,199	4,734,236	5,096,870	22,03,182	22,74,614	24,79,125
Manufactured Cigars ... ... „	32,392	10,222	13,542	69,407	33,096	34,515
„ Cigarettes ... ... „	7,243	11,637	7,983	15,365	16,376	12,434
„ Other sorts ... ... „	9,862	3,995	7,716	6,701	2,046	5,787
Toys ... ... value.	.....	.....	...	77,411	1,07,038	1,10,698
Umbrellas, Parasols and Sunshades ... No.	10,386	42,372	26,066	36,084	1,31,646	76,865
Wax of all kinds ... ...cwts.	585	202	168	53,964	22,507	21,155
Vehicles of all kinds ... ... value.	.....	.....	.....	31,384	68,720	57,871
Wood and Timber—						
Timber—Teakwood ... Cubic tons.	560	177	613	2,48,231	57,708	1,46,401
„ Other sorts ... „ „	370	492	365	58,960	1,22,418	67,349
Wood—Firewood ... ... tons.	234	70	40	3,101	1,660	6,778
Ornamental—Sandal ... ... „	161	239	272	2,95,031	3,75,284	4,03,452
„ Other sorts ... value.	.....	.....	.....	25,303	2,968	1,125
Wood—Manufactures of other than Cabinetware and Furniture ... ... „	.....	.....	.....	4,05,369	1,31,834	1,67,456
Articles exported by Post ... ... „	.....	.....	.....	91,91,607	99,93,974	1,14,28,449
All other Articles ... ... „	.....	.....	.....	15,18,109	15,19,708	21,40,508
Total Indian Merchandise Value Rs.	.....	.....	.....	72,21,23,900	91,33,26,371	1,06,09,70,502

FOREIGN MERCHANDISE.						
Animals, Living ... ... No.	130	176	265	1,26,850	2,80,112	2,82,143
Apparel ... ...value.	.....	.....	.....	55,51,047	26,81,797	19,14,503
Arms, Ammunition and parts thereof ... ,,	.....	.....	.....	95,701	90,862	59,314
Books and Printed Matter ... ... cwts.	2,662	788	771	6,41,537	2,37,273	2,31,148
Boots and Shoes ... ... pairs.	30,186	10,479	10,408	2,28,570	78,980	62,236
Building and Engineering Materials ...value.	.....	.....	.....	1,60,183	69,702	47,927
Chemicals and Chemical Preparations ... ,,	.....	.....	.....	4,25,919	5,05,891	4,02,601
Clocks and Watches and parts thereof ... ,,	.....	.....	.....	28,596	96,385	36,496
Coal, Coke and Patent Fuel ... ... tons.	30,105	50,780	41,072	13,09,113	19,75,160	12,67,893
Coffee ... ... cwts.	16,492	21,020	18,172	7,19,646	8,12,842	7,11,723
Cutlery ... ... value.	.....	.....	.....	5,92,279	5,24,916	6,07,031
Drugs and Medicines—						
Assafoetida ... ... cwts.	1,256	1,655	1,779	98,648	1,28,511	1,06,892
Camphor ... ... lbs.	18,977	18,217	16,932	62,181	78,381	56,203
Cassia Lignia ... ... cwts.	6,421	8,739	4,539	2,50,817	2,67,757	1,24,671
Other sorts ... ... value.	.....	.....	.....	5,06,573	2,91,700	2,95,496
Dyeing and Tanning Substances—						
Cochineal ... ... cwts.	19	106	165	7,350	12,956	11,737
Alizarine ... ... lbs.	1,829	1,120	56,808	3,810	1,996	71,314
Aniline ... ... ,,	82,823	195,762	234,600	4,54,724	8,10,111	5,32,089
Saffron ... ... ,,	9,385	8,439	21,433	69,457	52,245	1,24,591
Other sorts ... ... cwts.	1,328	1,676	1,336	72,627	86,950	1,20,321
Earthenware and Porcelain ... .. value.	.....	.....	.....	5,90,001	4,11,535	5,71,612
Fish—Fishmaws and Sharkfins ... ... cwts.	6,454	5,700	5,353	14,68,473	12,01,125	11,42,640
,, Other Sorts ... ... ,,	.....	996	11	.....	11,985	225
Fruits and Vegetables—Fresh ... ... value.	.....	.....	.....	180	600	.....
Fruits and Vegetables Dry—Dates ... tons.	2,392	691	2,068	6,86,655	1,74,120	3,50,530
,, ,, Dry Other *sorts*. ... ,,	3,846	3,950	1,170	36,71,655	42,95,919	9,63,194
Furniture and Cabinetware ... ... value.	.....	.....	.....	3,02,692	2,73,925	3,62,549
Glass and Glassware—						
Beads and False Pearls ... ... cwts..	613	623	741	1,20,504	1,03,287	1,07,589
Bottles ... ... gross.	4,353	3,158	2,120	34,582	26,705	27,552
Sheet and Plate ... ... Supl. Ft.	46,775	62,320	43,136	22,739	22,144	20,344
Other sorts ... ... value.	.....	.....	.....	12,90,703	8,85,054	6,18,798

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1921-1922.	1922-1923.	1923-1924.	1921-1922.	1922-1923.	1923-1924.
Grain, Pulse and Flour—					Rs.	Rs.	Rs.
Rice not in the husk	tons.	.....	175	299	.....	34,442	73,661
Wheat	„	.....	.....	.....	.....	.....	... ...
Other sorts	„	40	51	14	6,600	8,890	3,020
Gums and Resins—							
Arabic	cwts.	11,249	13,488	23,722	3,67,030	4,47,304	7,23,822
Benjamin	„	1,236	1,119	1,063	64,356	54,711	53,159
Olibanum	„	15,854	15,573	18,996	4,66,461	4,64,479	5,66,991
Other sorts	„	25,774	27,886	13,637	14,76,875	11,21,696	5,78,939
Hardware	value.	.....	.....	.....	17,92,597	15,20,414	16,27,630
Hides and Skins—							
Skins—Raw	tons	105	185	346	27,78,372	67,00,177	97,05,490
	No.	327,374	706,138	1,098,687			
Skins—Dressed or Tanned	tons.	39	36	9	9,76,336	9,30 800	1,78,037
	No.	127,962	99,074	24,409			
Horns Tips and pieces of Horn and Hornmeal	cwts.	65	35	69	76,599	43,960	76,666
Ivory, unmanufactured	lbs.	166,357	143,853	94,703	10,60,936	9,09,538	5,76,561
„ manufactured	value.	... ..	.....	.....	30,545	687	1,786
Instruments, Apparatus and Appliances and parts thereof—							
Electrical	„	.....	.....	.....	6,96,877	4,41,001	1,84,664
Musical	„	.... .	.....	.....	71,544	75,488	71,802
Photographic	„	.....	.....	... ..	62,878	1,54,761	34,061
Other sorts	„	.....	.....	.....	1,71,243	73,122	1,07,509
Jewellery and Plate of Gold and Silver.	„	.....	.....	.....	2,95,990	2,39,982	1,89,685
Precious Stones and Pearls	„	.....	.....	.....	1,64,625	7,00,150	2,28,175

Leather, Unwrought ... ...cwts.	177	20	39	50,782	9,596	8,744
„ Manufactures ... ... value.	.....	.....	.....	3,70,414	1,51,893	2,25,223
Liquors—						
Ale, Beer and Porter ... ... gallons.	15,390	13,476	7,360	59,897	46,640	25,016
Cider and other fermented Liquors. „	49	70	40	348	534	280
Spirit-Brandy ... ... „	3,421	318	343	83,481	14,025	13,483
„ Whisky ... ... „	3,562	3,861	1,449	1,29,932	1,16,890	42,335
„ Other sorts ... ... „	4,399	2,921	10,085	94,059	34,321	39,790
Wines—Port and other still Red wines „	1,035	848	2,429	23,016	16,442	31,265
„ Other sorts ... ... „	2,062	1,510	939	51,988	37,958	25,282
Machinery and Mill Work ... ... value.	.....	.....	.....	9,98,476	9,31,484	5,22,618
Matches ... ... Gross of Boxes.	166,277	687,195	513,699	3,30,930	11,81,273	10,44,365
Metals and Ores—						
Brass, Bronze & Similar alloys Wrought ... ... cwts.	967	3,057	1,307	97,031	2,61,218	1,08,816
Copper—Wrought ... ... ,,	1,567	2,477	4,235	1,47,176	2,08,199	3,23,630
Iron or Steel ... ... tons.	2,862	9,497	11,128	8,97,834	8,48,749	9,66,903
Lead ... ... cwts.	468	167	399	13,715	4,172	7,945
Quicksilver ... ... lbs.	1,919	4,122	4,053	6,242	12,208	10,076
Tin, unwrought ... ... cwts.	657	279	485	98,077	35,598	69,025
Metals, other sorts ... ... „	1,535	2,309	3,267	3,33,677	4,33,685	6,10,956
Ores, all sorts ... ... tons.	4,991	.....	.....	1,07,610	.....	...
Oil Mineral Kerosene ... ... gallons.	163,251	24,303	1,123,072	1,27,442	17,070	7,02,183
„ „ Other kinds ... ... „	1,058,452	4,851,450	7,294,578	4,47,080	10,93,383	16,25,358
„ Linseed ... ... „	2,946	2,393	2,382	12,637	8,847	9 374
„ Other sorts ... ... „	1,451	62	319	5,676	3,294	23,762
Paints and Colours ... ... cwts.	1,880	3,590	1,039	2,03.087	1,66,573	1,35,331
Paper and Pasteboard ... ... value.	.....	.....	.....	8,52,856	4,79,178	3,49,332
Prints Pictures—Engravings ... ... „	.....	...	.....	45,107	52,781	1,02,873
Perfumery ... ... „	.....	.....	.....	70,099	76,558	1,03,084
Provisions and Oilmanstores ... ... cwts.	20,050	5,611	5,889	11,05,012	3,68,590	3,74,183
Shells and Cowries ... ... value.	.....	.....	.....	2,03,762	96,675	1,32,651
Soap ... ... cwts.	5,184	4,410	3,266	2,25,004	1,75,174	1,34,825
Rubber Raw ... ... lbs.	407	195	112	700	108	40
Rubber Manufactures ... ... value.	.....	.....	.....	4,59,380	1,06,104	1,17,731

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS.—(*concluded.*)

ARTICLES.	Quantities.			Value.		
	1921-1922.	1922-1923.	1923-1924.	1921-1922.	1922-1923.	1923-1924.
				Rs.	Rs.	Rs.
Spices—						
Cardamoms ... ... cwts.	225	507	168	22,274	92,315	52,630
Cloves ... ... ,,	13,372	25,379	10,553	9,06,534	16,36,113	7,25,865
Nutmegs ... ... ,,	543	230	234	25,984	11,954	11,799
Pepper ... ... ,,	30	123	4	1,801	5,768	200
Other sorts ... ... ,,	145	217	488	5,707	7,127	14,833
Stationery ... ... value.	.....	.....	.....	5,17,226	2,97,872	2,82,808
Sugar—						
Sugar 16 Dutch Standard and above...Tons.	19,034	40,319	15,401	1,01,77,684	1,68,57,050	64,28,195
,, 15 ,, ,, ,, below ... ,,	26	.....	.....	9,730	.....	.....
Confectionery ... ... ,,	24	13	8	42,858	21,124	14,646
Saccharin ... ... value.	.....	.....	.....	.....	.....	3,750
Tea—Black ... ... lbs.	125,450	126,797	27,643	91,311	98,188	2,63,710
,, —Green ... ... ,,	16,006	22,640	4,770	30,842	25,706	5,363
Textiles—						
Cotton—Raw ... ... Tons.	3,314	5,038	6,475	59,45,160	1,00,51,107	1,30,76,575
,, Twist and Yarn ... ... lbs.	351,575	1,432,869	1,537,233	7,42,495	22,32,678	21,77,655
,, Canvas ... ... yds.	34,658	22,549	20,062	50,887	29,476	25,489
,, Handkerchiefs and Shawls ... No.	224,175	201,166	122,485	3,55,395	2,46,822	92,431
,, Hosiery... ... ... value.	.....	.....	.....	11,47,201	7,87,746	7,06,735
,, Lace and Patent net... ... yds.	8,276	16,858	17,401	11,769	8,650	13,499
,, Grey Piece-Goods (Unbleached) ,,	46,861,115	51,243,981	40,433,029	2,06,88,767	2,94,60,236	1,53,56,073
,, White ,, (Bleached) ... ,,	6,838,031	5,436,929	5,791,672	33,14,839	25,75,319	25,16,009
,, Coloured, Printed or Dyed Piece-Goods ... ... ,,	10,952,862	12,585,627	10,677,703	75,59,887	70,06,804	54,20,113
,, Fents of all descriptions ... ,,	26,756	64,286	10,105	12,074	57,695	4,300
,, Thread-Sewing ... ... lbs.	88,314	74,484	73,978	1,77,652	1,57,505	1,37,927
,, Manufactures, other sorts ... ,,	267,550	135,267	62,245	2,98,959	1,68,283	66,567

Haberdashery and Millinery ...	value.	.....	.....	.....	8,94,829	7,32,097	6,54,185
Silk—Raw	lbs.	42,188	11,781	28,554	3,17,664	72,719	2,45,686
„ Yarn noils and warps	„	80,767	45,865	6,739	4,25,442	69,040	57,975
„ Goods mixed with other materials	yds.	40,561	6,185	31,723	84,000	33,140	31,420
„ Piece Goods	„	706,767	293,840	183,147	12,13,840	4,77,559	3,39,774
„ Thread, Sewing	lbs.	1,150	2,030	1,250	6,600	10,950	9,900
„ Manufactures, other sorts ...	„	4,396	12,857	4,139	30,484	29,710	92,085
Wool—Raw	„	12,488	22,637	37,296	6,675	12,730	12,100
„ Piece Goods	yds.	182,164	206,462	145,772	9,37,669	8,55,826	3,45,058
„ Shawls	No.	6,669	6,337	8,887	39,843	37,315	32,795
„ Manufactures, other sorts ...	lbs.	300,434	348,913	944,737	17,03,929	20,42,422	44,07,954
Tobacco Unmanufactured	„	518,755	118,173	201,985	4,68,703	1,17,389	2,18,190
„ Manufactured	„	73,137	43,320	19,653	3,49,720	1,94,670	1,10,464
Toys and Requisites for Games & Sports	value.	.....	.....	.....	1,61,371	96,263	1,82,084
Umbrellas, Parasols and Sunshades ...	No.	21,723	21,571	14,887	77,460	79,388	46,439
Vehicles all sorts excluding Locomotives etc. for Railways	value.	.....	.....	.....	11,74,819	6,25,372	8,56,031
Wood and Timber—							
Timber—Teak	cubic tons.	31	398	159	12,509	1,78,036	44,912
„ other...	„ „	92	858	179	23,519	1,87,766	37,702
Wood—Ornamental	value.	.....	.....	.....	8,700	2,480	19,610
„ Manufacture of (other than cabinetware and furniture) ...	„	.....	.....	.....	5,28,825	4,93,384	3,82,492
Articles re-exported by Post	„	.....	.....	.....	23,14,210	10,87,258	10,44,905
All other Articles	„	.....	.....	.....	16,70,555	10,42,555	10,49,468
Total Foreign Merchandise Value	Rs.	.....	.....	.....	10,23,28,323	10,87,66,945	9,15,10,899
Total Indian and Foreign Merchandise Value	Rs.	.....	.....	.....	82,44,52,223	1,02,20,93,316	1,15,24,81,401
Treasure—Gold (Private)...	ozs.	2,001,893	5,585	7,301	16,30,74,988	10,58,291	4,93,661
„ Silver (do.)...	„	8,024,248	8,515,938	11,323,506	1,95,38,793	2,10,51,104	2,53,39,033
Total Treasure ...	ozs.	10,026,141	8,531,524	11,330,807	18,26,13,781	2,21,09,395	2,58,32,694
Grand Total Value	Rs.	.....	.....	.....	1,00,70,66,004	1,04,42,02,711	1,17,83,14,095

Exports of Cotton, Wool, Linseed, Rape Seed, Gingelly Seed, Wheat and Myrabollams from Bombay to Europe (including Port Said for orders) during the years 1892 *to* 1924.

Years.	Cotton.	Wool and Goat Hair.	Linseed.	Rape Seed.	Gingelly Seed.	Wheat.	Myrabollams.
	F. P. Bales.	F. P. Bales.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.
1892	954,248	53,275	3,805,823	1,758,459	1,227,560	9,374,762	620,133
1893	857,771	49,538	4,319,264	4,276,862	1,510,317	5,043,690	563,053
1894	797,070	54,678	5,389,941	3,306,108	1,126,418	1,561,048	1,076,482
1895	624,465	61,586	2,639,749	1,829,827	1,379,335	2,592,933	775,582
1896	772,258	58,520	3,214,613	1,495,463	1,186,842	1,429,572	839,314
1897	511,899	51,710	775,838	1,874,663	831,398	5,343	555,081
1898	490,544	51,653	2,729,122	2,287,393	1,847,419	5,781,881	635,732
1899	500,232	53,272	2,136,142	1,967,680	1,613,679	2,852,863	752,343
1900	232,425	40,611	811,128	1,050,052	1,613,135	608	878,740
1901	560,434	33,091	1,754,701	2,586,544	1,704,817	38,619	728,055
1902	577,929	39,793	2,017,704	2,742,283	1,881,426	211,397	1,079,241
1903	958,199	49,332	2,957,635	2,614,181	3,063,821	2,783,625	748,137
1904	926,295	58,319	3,808,798	2,182,881	2,266,118	5,302,304	958,886

1905	...	...	...	...	667,323	63,666	3,485,956	728,041	1,420,503	4,205,315	621,298
1906	...	...	...	...	989,693	59,101	1,889,089	829,438	1,578,931	485,747	779,584
1907	...	...	...	...	1,126,376	54,390	2,333,472	2,026,544	2,235,206	552,660	848,293
1908	...	...	...	...	659,822	47,344	1,046,806	802,923	1,018,619	12,740	1,304,388
1909	...	...	...	...	672,247	69,121	1,843,403	1,273,005	1,620,631	2,177,644	76,757
1910	...	..	..	...	1,153,233	68,059	2,546,238	2,137,828	2,864,165	1,673,016	917,208
1911	...	...	...	...	776,417	62,721	4,905,089	1,383,053	2,016,231	3,326,327	662,892
1912	...	...	...	..	436,208	64,072	3,579,356	1,069,916	1,012,554	3,805,556	652,080
1913	...	...	...	...	736,262	63,244	3,718,812	1,042,510	1,695,000	4,997,989	549,483
1914	...	...	...	..	1,113,016	54,555	2,622,097	678,060	1,280,056	109,323	755,687
1915	...	...	...	...	403,322	82,456	1,603,837	543,494	150,068	1,593,092	601,144
1916	...	...	...	...	293,876	77,109	5,410,560	451,732	1,130,405	545,656	422,965
1917	...	...	..	...	358,378	84,151	2,630,619	321,811	639,091	4,636,634	408,692
1918	...	...	...	...	190,529	109,850	2,474,109	73,181	3,552	1,487,714	800,061
1919	...	...	...	...	337,043	68,938	2,689,540	396,514	331,022	126,416	538,022
1920	...	...	...	...	649,736	42,920	1,511,233	729,716	678,059	.. ..	346,812
1921	...	...	...	...	503,215	36,931	524,442	165,908	264,842	.....	419,329
1922	...	...	...	...	628,674	75,326	2,307,369	464,045	610,412	1,000	525,031
1923	...	...	...	...	980,710	51,734	3,043,144	786,356	156,675	419,046	389,198
1924	...	...	...	...	864,204	71,608	2,989,650	874,403	431,138	522,872	781,320

Foreign Countries to which Cotton Grey Piece-Goods of Indian manufacture have been exported from Bombay since 1918-19.

From Government Returns.] [*Year ending 31st March*

To	In lakhs of yards (000's omitted).					
	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.
United Kingdom	...	...	·03	·01	·03	...
Aden and Dependencies	114·02	106·28	126·14	32·28	22·90	24·15
Mesopotamia	...	...	...	16·92	57·66	96·18
Bahrein Islands	5·3	8·78	3·10	3·64	8·48	4·77
Ceylon	8·55	2·79	3·53	1·14	1·27	1·58
Straits Settlements including Labuan	15·21	13·55	9·86	1·30	·49	·82
Hongkong	21	·19	·60	...	...	...
Egypt	13·24	108·26	26·08	·72	·49	...
Natal	8·44	2·33	·82	4·92	·51	1·36
Zanzibar and Pemba	11·29	27·31	24·59	14·58	22 52	17·01
Kenya Colony (formerly known as East African Protectorate) .	35·48	78·14	66·71	41·42	43·13	29·17
Tanganyika Territory	...	...	...	19·85	23·42	27·80
Somaliland Protectorate ...	...	·05	...	...	0·19	...
Anglo-Egyptian Sudan ...	...	...	...	14·37	18·23	10·51
Mauritius and Dependencies ..	21·77	6·90	11·19	7·43	7·58	5·82
Seychelles	·07	1·32	1·27	·59	·42	·46
Australia	·48	...	·11	...	...	...
Other British Possessions .	48	...	...	...	...	...
Turkey, European	...	3·00	·68	...	...	...
Syria	...	...	...	1·64	...	2·09
Turkey, Asiatic, Levant and Black Sea ...	...	·15	·16	...	...	...
,, ,, Red Sea ...	2·33	16·25	4·30	...	...	...
,, ,, Persian Gulf...	105·31	172·63	61·42	...*	...	...*
Muscat Territory and Trucial Oman	10 96	8·67	5·45	3·17	4·94	3·84
Other Native States in Arabia...	1·94	3·36	2·82	2 43	2·73	3·92
Persia	64·75	54·24	26·92	13·84	26·39	29·43
Java	·07	...	·60	·04	·01	·01
Siam	8·42	44·37	·2·	16·87	5·91	1·32
China exclusive of Hongkong and Macao	...	2·81	...	·08	·01	...
Japan	·47	·10	··	...	...	...
Egypt	...	...	...	...	...	2 35
Portuguese East Africa	49·50	38·86	32 07	35·98	55·38	60·54
Madagascar	1·68	·31	·74	...	...	·01
Re-union	2 29	·91	·29	...	...	...
German East Africa	6·00	12·18	28·41	...	†	...
Italian East Africa (Somaliland and Eriterea)	2·59	6·45	13·02	4·73	2·41	7·46
French Somaliland	21·76	4·56	...	...	...	...
Bulgaria	...	...	...	..	...	·25
Greece	...	...	...	...	...	·03
Total Grey Piece-Goods ...	512·54	724·75	473·16	237·95	335·46	330·88
Value in Lakhs of Rupees ...	178·31	284·24	216·13	96·20	111·44	106·42

* Shown under Mesopotamia † Shown under Tanganyika Territory.

Foreign Countries to which Indian Cotton Yarn have been exported from Bombay since 1918-19.

From Government Returns. [*Year ending 31st March.*

To	In lakhs of lbs. (000's omitted).					
	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.
United Kingdom	5·05	6·55	6·47	·63	1·44	8·48
Malta and Gozo	·06	...	...	·08	·31	·33
Cyprus	·10	·36	2·90	2·32	2·76	1·70
Aden and Dependencies... ...	28·83	15·17	25·79	25·91	27·22	22·45
Bahrein Islands	1·15	1·76	3·01	1·69	2·63	2·09
Palestine	...	...	...	·08	·12	·13
Mesopotamia	...	...	...	10·23	9·86	8·33
Ceylon	1·65	·78	1·82	1·88	·87	·82
Straits Settlements including Labuan	20·44	36·80	32·84	25 58	16·02	13·88
Hongkong	319·45	558·94	380·64	434·95	331·47	196·54
Natal	...	...	...	·14	...	...
Tanganyika Territory	...	...	...	·02	·01	·02
Anglo-Egyptian Sudan	...	...	...	·03	·02	·01
Egypt	47·33	70·53	33·80	46·74	36·62	...
Zanzibar and Pemba	·42	·39	·58	·40	·65	·33
Somaliland Protectorate ...	...	...	...	...	·03	...
Kenya Colony (formerly known as East African Protectorate)	·17	·10	·17	·21	·19	·28
New South Wales	·09	..	·15	·02	...	·08
Other British Possessions ...	·02	·06	...	...	·01	·01
Germany	...	22	·25	...	·06	..
France	...	·12	...	·01	...	·08
Belgium	...	...	...	...	·02	·01
Italy	...	...	...	...	·06	.41
Greece	...	·99	·43	·74	·46	·49
Tripoli	...	...	...	·66	...	...
Serbcroat Slovene State (Jugo-Slavia)	...	...	...	·20	·20	·07
Egypt	...	...	...	...	...	45.53
Syria	...	...	...	11·50	16·80	21·33
Smyrna	...	...	...	·37	·20	1 35
Turkey European	...	·38	1·29	...	...	4·45
Turkey, Asiatic, Levant and Black Sea ...	·57	26·51	10·79	...	...	...
,, Red Sea ...	·26	1·33	·33	...	...	...
,, Persian Gulf	6·49	20·84	15·32	*	*	*
Turkey Asiatic	...	...	...	...	...	·43
Muscat Territory and Trucial Oman	1·26	·92	1·82	2·07	1·56	1·37
Other Native States in Arabia...	1·63	·38	·53	1·29	·83	·49
Persia	11·29	31·91	26·77	32·49	21 77	23·14
Java	6·14	2·36	8·08	1·69	·31	·82
Siam	4·93	9·53	7·89	17·57	11·86	12·28
Phillippine Islands and Guano ..	·30	·50	·26	·66	·15	·22
China exclusive of Hongkong and Macao	164·95	567·63	215 84	160·88	22·13	6·60
Japan	1·03	12·16	...	·2 54	...	...
Portuguese East Africa	...	·01	...	·03	...	...
German East Africa	·01	·02	·02	†	†	†
Italian East Africa (Somaliland and Eritrea)	·05	·17	·79	·57	2·92	1·40
French Somaliland	·83	·27	·28	...	...	...
Other Foreign Countries ...	·08	...	·01	·66	·36	2 41
Total Yarns ..	625·52	1,367·69	779·08	783·66	559·92	379·86
Value in lakhs of Rupees ...	707·66	1,619·47	943·76	745·24	537·76	359·80

* Shown under Mesopotamia. † Shown under Tanganyika Territory.

Exports of Indian Manufactured Yarns by Sea and Rail from Bombay (Converted into Bales of 400 lbs. each) since 1896.

1st January to 31st December.	To China.	To Japan.	Total to China and Japan.	Total to other Ports.	Total Exports by Sea.	Total Exports by Rail.*	Total Exports by Sea and Rail.
1896	471,023	2,467	473,490	99,877	573,367	6,274	579,641
1897	361,221	645	361,866	91,095	452,961	5,822	458,783
1898	437,645	475	438,120	108,691	546,811	7,100	553,911
1899	579,619	250	579,869	94,029	673,898	4,408	678,306
1900	253,331	100	253,431	87,998	341,429	5,480	346,909
1901	536,195	.....	536,195	99,599	635,794	6,670	642,464
1902	555,487	.....	555,487	111,259	666,746	7,427	674,173
1903	604,044	.....	604,044	113,256	717,300	8,348	725,648
1904	460,316	3	460,319	113,381	573,700	9,789	583,489
1905	651,870	.....	651,870	91,603	743,473	8,099	751,572
1906	596,926	500	597,426	99,628	697,054	15,417	712,471
1907	412,127	200	412,327	190,387	602,714	19,218	621,932
1908	441,899	.....	441,899	144,312	586,211	18,334	604,545

1909	510,746	.....	510,746	120,406	631,152	19,302	650,454
1910	424,893	.....	424,893	130,506	555,399	19,103	574,502
1911	275,087	.....	275,087	121,369	396,456	18,927	415,383
1912	433,989	.....	433,989	137,910	571,899	13,400	585,299
1913	405,359	.....	405,359	107,661	513,020	15,011	528,031
1914	324,586	.....	324,586	108,346	432,932	30,957	463,889
1915	358,777	.....	358,777	107,687	466,464	44,192	510,656
1916	303,692	.....	303,692	102,876	406,568	37,846	444,414
1917	286,365	107	286,472	81,446	367,918	48,202	416,121
1918	108,568	.....	108,568	80,429	188,997	87,115	276,112
1919	270,058	389	270,447	96,633	367,080	47,980	415,060
1920	175,688	.....	175,688	107,692	283,380	119,436	402,816
1921	152,911	10	152,921	157,854	310,775	153,575	464,350
1922	118,970	.....	118,970	143,837	262,807	167,543	430,350
1923	58,241	.....	58,241	150,901	209,142	166,491	375,633
924	31,161	.....	31,161	138,493	169,654	123,461	2,93,115

* Compiled from Returns received from the Railway Companies.

SHIPPING—FOR

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries at Ports in British India

EN

YEAR.	With Cargoes.						In	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.
1914-1915 ...	735	64,034	2,155	4,996,121	2,890	5,060,155	435	29,780
1915-1916 ...	841	76,169	2,018	4,276,172	2,859	4,352,341	502	39,515
1916-1917 ...	1,305	112,400	1,944	3,938,226	3,249	4,049,716	797	66,085
1917-1918 ...	1,440	131,528	1,905	3,278,911	3,345	3,410,439	1,834	116,262
1918-1919 ...	1,151	113,900	1,975	3,639,088	3,126	3,752,988	851	89,200
1919-1920 ..	1,050	106,104	2,085	5,060,216	3,135	5,166,320	431	48,365
1920-1921 ...	887	88,057	2,432	6,472,974	3,319	6,561,031	396	47,218
1921-1922 ...	853	88,901	2,522	6,877,448	3,375	6,966,349	267	34,553
1922-1923 ...	659	71,602	2,329	6,450,186	2,988	6,521,788	275	34,759
1923-1924 ...	686	68,682	2,341	6,667,894	3,027	6,736,576	*	*

CLEAR

1914-1915 ...	1,128	93,243	2,578	5,890,335	3,706	5,983,578	51	3,136
1915-1916 ...	1,493	133,089	2,776	5,689,745	4,269	5,822,834	51	3,737
1916-1917 ...	2,349	201,676	2,836	5,688,762	5,185	5,890,438	89	6,027
1917-1918 ...	3,085	272,743	2,774	5,224,733	5,859	5,497,481	62	3,791
1918-1919 ...	2,219	243,281	2,510	4,898,810	4,729	5,142,091	72	4,109
1919 1920 ..	1,447	160,891	2,491	6,002,962	3,938	6,163,853	105	9,411
1920-1921 ...	1,238	137,038	2,706	6,908,705	3,944	7,045,743	96	9,312
1921-1922 ...	1,072	118,979	2,457	6,433,979	3,529	6,552,958	83	7,945
1922-1923 ..	978	111,357	2,620	7,332,572	3,598	7,443,929	61	9,306
1923-1924 ..	1,016	108,942	2,745	7,897,122	3,761	8,006 064	*	*

*Not avail-

EIGN TRADE.

Entered and Cleared with Cargoes and in Ballast, from and to Foreign in each Official Year from 1914-1915 *to* 1923-24.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Sailing & Steam Vessels.	Net Tons.
612	1,222,610	1,047	1,252,890	1,170	93,814	2,767	6,218,731	3,937	6,312,545
851	1,646,503	1,353	1,686,018	1,343	115,684	2,869	5,922,675	4,212	6,038,359
962	1,776,029	1,759	1,842,114	2,102	177,575	2,906	5,714,255	5,008	5,891,830
820	1,722,967	2,154	1,839,229	2,774	247,790	2,725	5,001,878	5,499	5,249,668
667	1,410,287	1,518	1,499,487	2,002	203,100	2,642	5,049,375	4,662	5,253,951
506	1,283,611	937	1,331,976	1,481	154,469	2,591	6,343,827	4,072	6,498,296
616	1,438,226	1,012	1,485,444	1,283	135,275	3,048	7,911,200	4,331	8,046,475
306	640,908	573	675,461	1,120	123,454	2,828	7,518,356	3,948	7,641,810
271	7,41,792	546	776,551	934	106,361	2,600	7,191,978	3,534	7,298,339
*	*	728	1,299,424	...	...	...	...	3,755	8,036,000

ED.

266	558,626	317	561,762	1,179	96,379	2,844	6,448,961	4,023	6,545,342
102	287,372	153	291,109	1,544	136,826	2,878	5,977,117	4,422	6,113,943
104	166,668	193	172,695	2,438	207,708	2,940	5,855,430	5,378	6,063,133
39	116,923	101	120,714	3,147	276,539	2,813	5,341,656	5,960	5,618,195
59	138,730	131	142,639	2,291	247,390	2,569	5,037,540	4,860	5,284,930
113	328,482	218	337,843	1,552	170,302	2,604	6,331,394	4,156	6,501,696
132	371,661	228	381,003	1,334	146,380	2,838	7,280,366	4,172	7,426,746
477	1,452,254	560	1,460,199	1,155	126,924	2,934	7,886,233	4,089	8,013,157
236	742,897	297	752,203	1,039	120,668	2,856	8,075,469	3,895	8,196,132
*	*	190	571,936	...	...	...	...	3,951	8,578,000

able.

SHIPPING—FOR

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries at the Chief Port of the Bombay Presidency

EN

YEAR.	WITH CARGOES.						IN	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.
1914-1915 ...	159	15,723	557	1,656,794	716	1,672,517	...	.....
1915-1916 ...	223	20,307	453	1,362,636	676	1,382,943	...	.....
1916-1917 ...	281	26,382	437	1,299,299	718	1,325,681	...	.....
1917-1918 ..	331	39,183	374	1,051,127	705	1,090,310	14	1,719
918-1919 ...	300	40,834	401	1,119,059	701	1,159,893	20	3,715
1919-1920 ...	263	34,095	619	1,934,787	882	1,968,882	1	441
1920-1921 ...	202	25,676	634	2,635,763	836	2,061,439	1	125
1921-1922 ...	197	25,854	745	2,404,470	942	2,430,324	3	649
1922-1923 ...	140	18,640	598	2,148,809	738	2,167,458	1	217
1923-1924 ...	147	18,271	576	2,195,809	723	2,214,080	3	811

CLEAR

1914-1915 ...	117	12,503	463	1,359,300	580	1,371,803	..	.....
1915-1916 ...	211	21,466	459	1,297,026	670	1,318,492	2	282
1916-1917 ...	252	24,999	493	1,380,485	745	1,405,484	1	615
1917-1918 ...	466	54,362	430	1,203,348	896	1,257,710	1	26
1918-1919 ...	364	51,620	358	963,374	722	1,014,994	3	490
1919-1920 ...	283	31,061	638	1,937,533	871	1,968,594	7	838
1920-1921 ...	181	21,623	575	1,831,245	756	1,852,868	10	1,096
1921-1922 ...	137	17,550	479	1,571,560	616	1,589,110	5	663
1922-1923 ...	148	17,080	485	1,746,456	628	1,763,536	...	... ..
1923-1924 ...	127	14,416	416	1,653,432	543	1,667,848	2	433

EIGN TRADE.

Entered and Cleared with Cargoes and in Ballast, from and to Foreign in each Official Year from 1914-1915 *to* 1923-1924.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Sailing & Steam Vessels.	Net Tons.
56	145,705	56	145,705	159	15,728	613	1,802,499	772	1,818,222
158	389,689	158	389,689	223	20,307	611	1,752,325	834	1,772,632
200	372,751	200	372,751	281	26,382	637	1,672,050	918	1,698,432
60	141,810	74	148,529	345	40,902	434	1,192,937	779	1,233,839
33	85,383	53	89,103	320	41,549	434	1,204,447	754	1,248,996
113	271,652	114	272,093	264	34,536	732	2,206,489	996	2,240,975
93	198,919	94	199,074	203	25,891	727	2,234,712	930	2,260,513
39	88,046	42	88,695	200	26,503	784	2,492,516	984	2,519,019
45	135,260	46	135,477	141	18,866	643	2,284,069	784	2,302,935
67	251,568	70	252,379	150	19,082	643	2,447,377	793	2,466,459

ED.

67	188,055	67	188,055	117	12,503	530	1,547,355	647	1,559,858
27	71,633	29	71,915	213	21,748	486	1,368,659	699	1,390,407
63	44,422	64	45,037	253	25,614	556	1,424,907	809	1,450,521
12	28,872	13	28,898	467	54,338	442	1,232,220	909	1,286,608
31	66,351	34	66,841	367	52,110	389	1,029,725	756	1,081,835
61	177,780	68	178,618	240	31,899	699	2,115,613	939	2,147,512
51	136,636	61	136,732	191	22,719	626	1,966,881	817	1,989,600
246	732,015	251	732,678	142	18,213	725	2,308,575	867	2,321,788
111	355,716	111	355,710	148	17,080	596	2,102,172	739	2,119,252
83	307,975	85	308,403	129	14,849	499	1,961,407	628	1,976,256

Weekly Current Quotations as estimated by the Committee of the

QUOTATIONS.	Week ending 4th January.	Week ending 11th January.	Week ending 18th January.	Week ending 25th January.	Week ending 1st February.	Week ending 8th February.	Week ending 15th February.	Week ending 22nd February.	Week ending 29th February.	Week ending 7th March.	Week ending 14th March.	Week ending 20th
EXCHANGE.	Ready.	Ready	Ready.	Ready.	Ready	Ready.	Ready.	Ready.	Ready	Ready	Ready.	Re
On England Bank Bills. Telegraphic Transfer... Sight.	1s. 5 7/32d.	1s. 5 d	1s. 5 3/16d.	1s. 5 7/32d.	1s. 5 1/8d.	1s. 4 7/8d.	1s 5 d.	1s. 4 7/8d.	1s. 4 19/32d.	1s. 4 11/16d.	1s. 4 23/32d.	1s. 4 1
On England Bank Bills. 3 months' „	1s. 5 1/4d.	1s. 5 1/32d.	1s. 5 7/32d.	1s. 5 1/4d.	1s. 5 5/32d.	1s. 4 29/32d.	1s. 5 1/32d.	1s 4 29/32d.	1s. 4 5/8d.	1s. 4 11/16d.	1s. 4 3/4d.	1s. 4 23
	1s 5 5/16d.	1s. 5 3/32d.	1s. 5 5/16d.	1s. 5 5/16d.	1s. 5 1/4d.	1s. 4 31/32d.	1s. 5 1/8d.	1s. 5d	1s. 4 11/16d.	1s. 4 13/16d.	.....	...
First Class Credits ... ... { 3 months' sight.	1s. 5 1/2d.	1s. 5 1/4d.	1s. 5 1/2d.	1s. 5 1/2d.	1s. 5 13/32d.	1s. 5 3/16d.	1s. 5 9/32d.	1s. 5 5/32d.	1s. 4 7/8d.	1s. 4 29/32d.	1s. 5d.	1s. 4 31/3
4 „ „	1s. 5 9/16d.	1s. 5 5/16d.	1s. 5 9/16d.	1s. 5 9/16d.	1s. 5 7/16d.	1s. 5 1/4d.	1s. 5 11/32d.	1s. 5 7/32d.	1s. 4 15/16d.	1s. 5 1/32d.	1s. 5 1/16d.	1s. 5 3/3
6 „ „	1s. 5 23/32d.	1s. 5 15/32d.	1s. 5 23/32d.	1s. 5 11/16d.	1s. 5 5/8d.	1s. 5 13/32d.	1s. 5 1/2d.	1s. 5 3/8d.	1s. 5 3/32d.	1s. 5 5/32d.	1s. 5 7/32d.	1s. 5 7/3
Documents ... . { 3 months' sight.	1s. 5 7/16d.	1s. 5 9/16d	1s. 5 9/16d.	1s. 5 9/16d.	1s. 5 15/32d.	1s. 5 1/4d.	1s. 5 11/32d.	1s. 5 7/32d.	1s. 4 15/16d.	1s. 5 1/32d.	1s. 5 1/16d.	1s. 5 1/32
4 „ „	1s. 5 5/8d.	1s. 5 5/8d.	1s. 5 5/8d.	1s. 5 5/8d.	1s. 5 1/2d.	1s. 5 5/16d.	1s. 5 13/32d.	1s. 5 9/32d.	1s. 5d.	1s. 5 3/32d.	1s. 5 1/8d.	1s. 5 5/32
6 „ „	1s. 5 2/3d.	1s. 5 19/32d.	1s. 5 27/32d.	1s. 5 15/16d.	1s. 5 3/4d	1s. 5 17/32d.	1s. 5 5/8d.	1s. 5 1/2d.	1s. 5 7/32d.	1s. 5 7/32d.	1s. 5 9/32d.	1s. 5 9/32
French Francs D/A buying at ... sight.	635	640	680	710	685	686	710	745	750	770	715	605
„ „ ... ... 3 months' „	645	650	690	720	695	696	720	755	760	780	725	615
„ „ Selling at Sight ... „	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
On Calcutta Bank Telegraphic Transfer	100 1/32	100 1/32	100 1/32	100	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32
	Rs. a. p.	Rs a. p.	Rs a. p.	Rs a. p.	Rs. a. p.	Rs a. p.	Rs a. p.	Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.
Mercantile Bills 60 days' sight. Japan per 100 Yens ...	*143 8 0	*141 0 0	*141 8 0	*142 8 0	*141 0 0	*144 8 0	*146 0 0	*142 8 0	*145 8 0	*143 12 0	134 0 0	136
English Bar Gold, 100 touch (per tola)	25 6 0	25 9 0	25 8 6	25 10 9	25 10 0	25 14 0	26 0 0	26 0 6	26 10 0	26 8 0	26 5 0	26
Sovereigns	15 13 0	15 14 0	16 0 0	16 1 6	16 1 0	16 3 0	16 4 6	16 4 0	16 7 0	16 2 0	16 8 0	16
Bar Silver ... ... { Ready.	80 0 0	79 13 0	79 7 0	79 12 0	79 10 0	81 4 0	82 3 0	81 4 0	82 4 0	82 8 0	81 14 0	82
Bar Silver ... ... { Forward.	80 11 0	80 6 0	80 0 0	80 5 0	80 0 0	81 6 0	82 9 0	81 15 0	83 1 0	82 12 0	82 2 0	82
RATES OF DISCOUNT.												
Bank Rate of Discount on Private Bills, 60 days' sight	8½ per cent.	8½ per cent.	8½ per cent.	8½ per cent.	8½ per cent.	8½ per cent.	9½ per cent.	9½ per cent.	9½ per cent.	9½ per cent.	9½ per cent.	9½ per
Bank Rate of Interest on Demand Loans on Government Securities	8 „	8 „	8 „	8 „	8 „	8 „	9 „	9 „	9 „	9 „	9 „	
Rate of Interest in the Open Market on Government Paper	8 „	8 „	8 „	8 „	7½ „	8 „	9 „	9 „	9 „	9 „	9 „	
Money Market	Very firm.	Tight.	Very firm.	Very firm.	Very firm.	Very firm.	Tight.	Tight.	Very firm.	Tight.	Tight.	T
GOVERNMENT SECURITIES												
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.
Three-and-a-half per cent.	63 2 0	64 4 0	64 8 0	64 8 0	65 10 0	66 8 0	66 8 0	65 12 0	66 0 0	67 6 0	66 9 0	67
Three per cent.	53 0 0 Nom.	55 0 0 Nom.	55 0 0 Nom.	55 0 0 Nom.	56 0 0 Nom.	57 0 0 Nom.	57 0 0 Nom.	56 0 0 Nom.	56 0 0 Nom.	57 0 0 Nom.	56 0 0 Nom.	57
Memo. of Government Paper enfaced for London.	Rs. 50,000	Rs. 18,200	Rs. 30,000	Rs. 1,000	*Nil.*	Rs. 1,500	*Nil.*	*Nil.*	Rs. 2,400	Rs. 50,000	.....	
Government Paper enfaced from London to Bombay	„ 3,000	„ 5,500	„ 15,900	„ 2,19,900	Rs. 43,100	„ 34,300	*Nil.*	Rs. 10,900	„ 80,800	„ 13,300	Rs. 1,000	Rs. 90,3
IMPORTS.												
Piece-Goods Market	Quiet.	Quiet.	Quiet.	Quiet.	Quiet.	Quiet.	Quiet.	Quiet.	Quiet.	Quiet.	Quiet.	Q
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.
Grey Shirtings 7lbs. 33in. 37½ yds. (per piece)	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 9 0	10 9 0	10 9 0	10 9 0	10
„ „ 8lbs. 38in. 37½/38 yds. „	12 4 0	12 4 0	12 4 0	12 4 0	12 4 0	12 4 0	12 4 0	12 5 0	12 5 0	12 5 0	12 5 0	12
	Rs. a. p. Rs. a. p.	Rs. a. p. Rs. a. p.										
Water Twist No. 40's (per lb.)	1 13 0 to 1 14 0	1 13 0 to 1 14 0	1 13 0	1 13 0	1 13 0	1 13 0	1 13 0	1 12 6	1 12 0	1 14 0	1 14 0	1
„ „ No. 30's „	1 11 0	1 11 0	1 11 0	1 11 0	1 11 0	1 11 0	1 11 0	1 10 6	1 11 6	1 11 3	1 11 3	1
Copper Brazers (in bundles) per cwt.	72 8 0	72 8 0	73 8 0	72 8 0	73 8 0	73 0 0	73 10 0	73 0 0	74 8 0	77 0 0	76 0 0	75
Yellow Metal („) „	65 0 0	65 4 0	66 8 0	66 0 0	65 8 0	65 0 0	64 12 0	65 0 0	65 8 0	67 0 0	65 0 0	65
				Rs. a.p. Rs. a.p.								
Belgian No. 2 Bar Iron (per candy of 746½ lbs.) ...	45 0 0	45 0 0	45 0 0	46 0 0 to 47 0 0	47 0 0	47 0 0	47 0 0	47 0 0	47 0 0	47 0 0	47 0 0	46
Basic Steel „ „ ...	45 0 0	45 0 0	45 0 0	46 0 0 to 47 0 0	47 0 0	47 0 0	47 0 0	47 0 0	47 0 0	47 0 0	47 0 0	46
Swedish Bar Iron „ „ ...	.....	.....	.....	... „	.....	.....	.....	.....	.....	.....	.....	
Sugar, Ordinary Crystals Beet (per cwt. *ex.* Godown)	27 12 0	27 12 0	28 2 0	27 10 0	28 4 0	28 4 0	28 4 0	28 0 0	28 0 0	28 4 0	27 12 0	
„ Mauritius, Ordinary Grains, D/J. (per cwt. *ex.* Godown)	28 4 0 Not in stock.	28 4 0 Nom.	28 8 0 Not in stock.	28 8 0 Not in stock.	28 12 0 Nom.	28 12 0 Not in stock.	29 0 0 Not in stock.	28 6 0	28 6 0	28 12 0	22 6 0	2
„ China best soft white (per cwt. „) ...	30 8 0 „	30 8 0 „	31 0 0 „	30 0 0 „	30 0 0 „	30 0 0 „	30 8 0 „	30 0 0 Nom.	30 0 0 Not in stock.	30 0 0 Nom.	29 8 0 Not in stock.	2
„ Java White Granulated T. M. O. quality (per cwt. *ex.* Godown)	27 12 0	27 12 0	28 2 0	27 14 0	28 4 0	28 4 0	28 6 0	28 2 0	28 4 0	28 8 0	28 2 0	
„ Japan ... ... „ „ ...	27 12 0 Not in stock.	27 12 0 Nom.	28 2 0 Not in stock.	27 14 0 Not in stock.	28 4 0 Not in stock.	28 4 0 Not in stock.	28 4 0 Not in stock.	28 0 0 Nom.	28 0 0 Nom.	28 4 0 Not in stock.	28 0 0 Not in stock.	2
COAL.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p. Rs. a. p.	Rs. a. p Rs. a. p.	Rs. a. p. Rs. a. p.	Rs. a. p. Rs. a. p.	Rs. a. p. Rs. a. p.	Rs. a. p.	Rs. a. p.
Shaw's Best Steam (per ton) ...	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0	9 0 0 to 9 0 0	9 0 0 to 10 0 0	9 0 0 to 10 0 0	9 0 0 to 10 0 0	9 0 0 to 10 0 0	8 0 0	9 0 0
	Rdy. *ex.* Pitsmouth	Rdy *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex*
„ Pench „ ...	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0 to 9 0 0	9 0 0 to 10 0 0	9 0 0 to 10 0 0	9 0 0 to 10 0 0	9 0 0 to 10 0 0	8 0 0	9 0 0
	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex*
Lawrie's Desharghur „ ...	13 0 0	13 0 0	13 0 0	13 0 0	13 0 0	12 8 0	12 8 0	12 0 0	12 0 0	12 0 0	12 0 0	12
	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex*
„ Joyramdanga „ ...	11 8 0	11 8 0	11 8 0	11 8 0	11 8 0	.....	11 8 0	.....	12 0 0	11 8 0	11 8 0	12
	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex*
Natal „ ...	26 0 0 to 27 0 0	26 0 0 to 27 0 0	26 0 0 to 27 0 0	26 0 0 to 27 0 0	26 0 0 to 27 0 0	28 0 0 to 29 0 0	28 0 0 to 29 0 0	28 0 0 to 29 0 0	28 0 0 to 29 0 0	28 0 0 to 29 0 0	28 0 0	27 0 0
	Rdy. *ex.* Bunder.	Rdy *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex*
Durban Navigation „ ...	26 0 0 to 27 0 0	26 0 0 to 27 0 0	26 0 0 to 27 0 0	26 0 0 to 27 0 0	26 0 0 to 27 0 0	28 0 0 to 29 0 0	28 0 0 to 29 0 0	28 0 0 to 29 0 0	.....	28 0 0	28 0 0	27 0 0
	Rdy. *ex.* Bunder.	Rdy *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex*
Davison's West Hartley „ ...	34 0 0 to 35 0 0	34 0 0 to 35 0 0	34 0 0 to 35 0 0	34 0 0 to 35 0 0	34 0 0 to 35 0 0	36 0 0 to 37 0 0	37 0 0 to 38 0 0	32 0 0 to 33 0 0	34 0 0	28 0 0	28 0 0	27 0 0
	Rdy. *ex.* Bunder.	Rdy *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex*
Welsh Cardiff „ ...	34 0 0 to 35 0 0	34 0 0 to 35 0 0	34 0 0 to 35 0 0	34 0 0 to 35 0 0	34 0 0 to 35 0 0	36 0 0 to 37 0 0	37 0 0 to 38 0 0	32 0 0 to 33 0 0	34 0 0	28 0 0	28 0 0	27 0 0
	Rdy. *ex.* Bunder.	Rdy *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex*
Desharghur, Bengal „ ...	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0	12
	Rdy. *ex.* Pitsmouth	Rdy *ex.* Pitsmouth	Rdy *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex*
Singarini „ ...	9 0 0 to 10 0 0	9 0 0 to 10 0 0	9 0 0 to 10 0 0	9 0 0 to 10 0 0	9 0 0 to 10 0 0	10 0 0	10 0 0	10 0 0 to 11 0 0	10 0 0 to 11 0 0	10 0 0	9 0 0 to 10 0 0	10
	Rdy. *ex* Pitsmouth	Rdy. *ex* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex*
Bengal Good 2nd Class Steam „ ...	8 0 0	8 0 0	8 0 0	7 0 0	7 0 0	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0	8
	Rdy. *ex.* Pitsmouth	Rdy. *ex* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex*
Bengal 2nd Class Ordinary „ ...	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0 to 6 0 0	6 0 0	5 0 0 to 6 0 0	6 0 0	5 0 0 to 6 0 0	5 0 0 to 6 0 0	6
	Rdy. *ex.* Pitsmouth	Rdy. *ex* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex*
EXPORTS.												
Cotton Market	Steady.	Quiet but steady.	Steady.	Easy.	Strong rates are purely nominal. Market closed.	Steady.	Steady.	Quiet but steady.	Quiet but steady	Steady.	Steady.	Steady (n purely Marke
Full pressed per candy of 784 lbs—												
M. G. Bengals (Railway Terms) ... F. G....	Rs. 552 Jany. 1924.	Rs. 530 Jany. 1924.	Rs. 539 Jany. 1924.	Rs. 536 Jany. 1924	Rs. 525 March 1924.	Rs. 538 March 1924.	Rs. 515 Mar. 1924	Rs. 517 March 1924.	Rs. 504 Mar. 1924.	Rs. 501 Mar. 1925.	Rs. 514 March 1924	Rs. 515
„ „ „ ... F. G....	„ 550 March 1924.	„ 532 March 1924	„ 532 March1924.	„ 526 March 1924.		„ 540 May 1924.	„ 520 May 1924.	„ 522 May 1924.	„ 509 May 1924.	„ 510 May 1924.	„ 513 May 1924.	„ 518
„ Oomra (Fair Staple) .... Fine....	„ 627 Jany. 1924.	„ 601 Jany. 1924.	„ 599 Jany. 1924.	„ 594 Jany. 1924.	Rs. 584 March 1924.	„ 599 March 1924.	„ 581 March 1924.	„ 568 March 1924.	„ 544 March 1924.	„ 548 Mar. 1924.	„ 548 Mar. 1924.	„ 562
„ „ „ ... „ ...	„ 621 March 1924.	„ 592½ Mar. 1924.	„ 587 March1924	„ 583 March 1924.	„ 587 May 1924.	„ 603 May 1924.	„ 585 May 1924.	„ 574 May 1924.	„ 553 May 1924.	„ 558 May 1924.	„ 555 May 1924.	„ 559
„ „ Broach „ ... ... F. G....	„ 658½ April-May 1924.	„ 630 April-May 1924.	„ 618 April-May 1924.	„ 617 April-May 1924.	„ 612 April-May 1924.	„ 628 April-May 1924.	„ 599 April-May 1924.	„ 591 April-May 1924.	„ 572 April-May 1924	„ 573 April-May 1924.	„ 578 April-May 1924.	„ 575
„ „ „ ... ... F. G....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
„ Muttia „ ... ... F. G....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
„ Southern „ ... ... Fine ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
	Rs. a. p.	Rs. a. p.	Rs a. p	Rs. a. p.	Rs. a p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Cotton seed ... ... (per cwt.) ...	5 13 0 Rdy.	6 0 0 Rdy.	5 13 6 Rdy.	5 14 0 Rdy.	6 0 0 Rdy.	6 3 0 Rdy.	6 1 0 Rdy.	6 0 0 Rdy.	5 15 0 Rdy.	6 0 0 Rdy	5 14 0 Rdy.	5 14
Gingelly seed, White, Bold.. ... „ ...	15 14 0 „	16 0 0 „	15 12 0 „	15 12 0 „	15 12 0 „	15 14 0 „	15 14 0 „	15 14 0 „	15 8 0 „	15 6 0 „	15 8 0 „	15 8
„ Mixed, 50 per cent. „ ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	14 6 0 „	.....	...
Linseed, Bold ... ... „ ...	14 1 0 Rdy.	14 0 0 Rdy	13 14 0 Rdy.	13 10 0 Rdy.	13 13 0 Rdy.	13 15 0 Rdy.	13 11 0 Rdy.	13 7 0 Rdy.	13 4 0 Rdy	13 0 0 „	12 11 0 Rdy.	12 13
„ Small Seed ... ... „ ...	13 12 0 „	13 14 0 „	13 8 0 „	13 4 0 „	13 6 0 „	13 9 0 „	13 5 0 „	13 1 0 „	12 14 0 „	12 10 0 „	12 5 0 „	12 7
Rape seed, Guzerat, Yellow ... „ ...	12 6 0 „	12 4 0 „	12 6 0 „	12 10 0 „	12 12 0 „	12 10 0 „	12 10 0 „	12 12 0 „	12 10 0 „	12 8 0 „	12 8 0 „	12 8
										11 2 0	10 10 0	

e Bombay Chamber of Commerce during the year 1924.

Week ending 0th March.	Week ending 28th March.	Week ending 4th April.	Week ending 11th April.	Week ending 17th April.	Week ending 25th April.	Week ending 2nd May.	Week ending 9th May.	Week ending 16th May.	Week ending 23rd May.	Week ending 30th May.	Week ending 6th June.	Week ending 13th June.	Week ending 20th June.	Week ending 27th June.
Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready	Ready.	Ready.
11/16d. 23/32d.	1s. 4 21/32d. 1s. 4 11/16d.	1s. 4 21/32d. 1s. 4 11/16d.	1s. 4 23/32d. 1s. 4 3/4d.	1s. 4 25/32d. 1s. 4 13/16d.	1s. 4 29/32d. 1s. 4 15/16d.	1s. 4 21/2d. 1s. 4 11/16d.	1s. 4 27/32d. 1s. 4 7/8d.	1s. 4 13/16d. 1s. 4 27/32d.	1s. 4 7/8d. 1s. 4 29/32d.	1s. 4 7/8d. 1s. 4 29/32d.	1s. 4 7/8d. 1s. 4 29/32d.	1s. 4 29/32d. 1s. 4 15/16d.	1s. 4 31/32d. 1s. 5d.	1s. 5d. 1s. 5 1/32d. .....
31/32d. 3/32d. 7/32d.	1s. 4 29/32d. 1s. 5d. 1s. 5 1/8d.	1s. 4 29/32d. 1s. 5d. 1s. 5 3/32d.	1s. 4 31/32d. 1s. 5 1/16d 1s. 5 5/32d.	1s. 5 1/32d. 1s. 5 3/32d. 1s. 5 3/16d	1s. 5 5/32d. 1s. 5 7/32d. 1s. 5 11/32d.	1s. 4 15/16d. 1s. 5 1/32d. 1s. 5 1/8d.	1s. 5 3/32d. 1s. 5 9/32d. 1s. 5 1/32d.	1s. 5 1/16d. 1s. 5 1/8d. 1s. 5 1/4d.	1s. 5 1/8d. 1s. 5 3/16d. 1s. 5 11/32d.	1s. 5 1/8d. 1s. 5 7/32d. 1s. 5 5/16d.	1s. 5 1/8d. 1s. 5 3/16d. 1s. 5 11/32d.	1s. 5 3/16d. 1s. 5 1/4d. 1s. 5 13/32d.	1s. 5 5/32d. 1s. 51/4d. 1s. 5 3/8d.	1s. 5 7/32d. 1s. 5 9/32d. 1s. 5 7/16d.	1s. 5 7/32d. 1s. 5 9/32d. 1s. 5 7/16d.
/32d. /32d. /32d.	1s. 4 31/32d. 1s. 5 1/16d. 1s. 5 9/16d	1s. 4 31/32d. 1s. 5 1/16d. 1s. 5 5/32d.	1s. 5 1/32d. 1s. 5 1/8d. 1s. 5 7/32d.	1s. 5 3/32d. 1s. 5 5/32d. 1s. 5 1/4d.	1s. 5 7/32d. 1s. 5 9/32d. 1s. 5 13/32d	1s. 5 1/32d. 1s. 5 3/16d. 1s. 5 5/16d.	1s. 5 5/32d. 1s. 5 7/32d. 1s. 5 11/32d.	1s. 5 1/8d. 1s. 5 1/16d. 1s. 5 5/16d.	1s. 5 3/8d. 1s. 5 1/4d. 1s. 5 13/32.	1s. 5 3/16d. 1s. 5 9/32d. 1s. 5 3/8d.	1s. 5 3/16d. 1s. 5 1/4d. 1s. 5 13/32d.	1s. 5 7/32d. 1s. 5 5/16d. 1s. 5 7/16d.	1s. 5 9/32d. 1s. 5 11/32d. 1s. 5 1/2d.	1s. 5 9/32d. 1s. 5 11/32d. 1s. 5 1/2d.
32	560 570 520 100 1/32.	535 545 ..... 100 1/32	515 525 ..... 100 1/32	490 500 ..... 100 1/32	500 510 ..... 100 1/32	480 490 ..... 100 1/32	525 535 ..... 100 1/32	580 590 ..... 100 1/32	575 585 ..... 100 1/32	590 600 ..... 100 1/32	600 ..... 560 100 1/32	600 ..... 535 100 1/32	600 530 100 1/32	590 530 100 1/32
a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
8 0	133 8 0	134 8 0	132 8 0	130 0 0	120 0 0	126 0 0	135 0 0	127 0 0	132 0 0	127 8 0	129 8 0	131 0 0	130 0 0	132 0 0
5 3	26 5 9	26 1 6	26 0 0	25 10 6	25 6 0	25 11 0	25 11 0	25 11 6	25 10 6	25 13 0	25 13 3	25 11 0	25 7 6	25 7 6
8 0 0 0 2 0	16 8 0 82 0 0 82 7 0	16 8 0 80 11 0 81 1 0	16 7 0 80 14 0 81 2 0	16 5 0 80 13 0 80 15 0	16 3 0 79 12 0 79 10 0	16 3 0 79 6 0 79 10 0	16 4 0 80 8 0 80 10 0	16 7 0 81 1 0 81 1 0	16 2 6 82 2 0 82 2 0	16 3 0 82 14 0 83 3 0	16 2 6 83 7 0 83 12 0	16 2 6 82 8 0 82 10 0	16 2 6 82 8 0 82 14 0	16 2 6 82 1 0 82 5 0
ent.	9½ per cent.	8½ per cent.	8½ per cent.	8 per cent.	8 per cent.	8 per cent.	8 per cent.	8 per cent.	7 per cent.	7 per cent.	7 per cent.	7 per cent	6 per cent.	6 per cent.
,,	9 ,,	9 ,,	8 ,,	8 ,,	8 ,,	8 ,,	8 ,,	8 ,,	8 ,,	7 ,,	7 ,,	7 ,,	6 ,,	6 ,,
ght.	9 ,, Tight.	9 ,, Slightly easier.	8 ,, Easier Tendency.	8 ,, Tight.	8 ,, Tight.	8 ,, Tendency slightly easier.	8 ,, Tight.	8 ,, Tight.	7½ to 8 ,, Easier Tendency.	7 ,, Easier.	6½ to 7 ,, Easier.	6 to 6½ ,, Tendency Easier.	6 ,, Easier.	5½ to 6 ,, Easier Tendency.
a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.
0 0	66 15 0	67 4 0	67 9 0	67 9 0	67 9 0	67 9 0	67 12 0	68 0 0	68 2 0	68 2 0	68 2 0	68 4 0	68 2 0	67 10 0
0 0Nom.	57 0 0Nom.	57 0 0Nom.	57 0 0Nom	57 0 0Nom.	57 0 0Nom.	57 0 0Nom.	57 0 0Nom.	58 0 0Nom.	58 0 0Nom.	58 0 0Nom.	58 0 0Nom.	58 0 0Nom.	58 1 0Nom.	58 0 0Nom.
...	*Nil.*	Rs. 16,00,000	Rs. 10,000	*Nil.*	Rs. 2,400	Rs. 50,000	Rs. 1,25,000	Rs. 3,100	*Nil.*	*Nil*	*Nil.*	*Nil.*	*Nil.*	*Nil.*
0	Rs. 2,400	,, 97,200	,, 1,00,000	Rs. 1,00,800	,, 70,000	,, 25,000	,, 15,57,300	,, 29,000	*Nil.*	*Nil*	Rs. 60,000	Rs. 49,300	Rs. 25,700	Rs. 30,000
iet.	Quiet.	Quiet.	Some Improvement.	Fairly active and Firm.	Fairly active and Firm.	Active.	Quieter.	Very quiet.	Very quiet.	Very quiet.	Quiet.	Very quiet.	Quiet.	Very quiet.
a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs a. p.	Rs. a. p.	Rs. a p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p,	Rs. a. p.
9 0	10 9 0	10 10 0	10 14 0	10 14 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0
5 0	12 5 0	12 6 0	12 10 0	12 10 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0
4 0	1 14 0	1 14 0	1 14 6	1 14 6	1 14 6	1 14 6	1 14 6	1 14 6	1 14 6	1 14 6	1 14 6	1 14 6	1 14 6	1 14 6
1 3	1 11 3	1 11 3	1 11 6	1 11 6	1 11 6	1 11 6	1 11 6	1 11 6	1 11 6	1 11 6	1 11 0	1 11 0	1 11 0	1 11 6
0 0	74 8 0	73 0 0	72 8 0	71 0 0	71 8 0	71 0 0	71 0 0	71 0 0	70 8 0	69 0 0	67 8 0	67 8 0	70 0 0	67 8 0
0 0	64 0 0	64 0 0	64 0 0	63 0 0	63 8 0	62 8 0	62 0 0	62 0 0	62 0 0	62 0 0	61 0 0	61 0 0	61 0 0	63 0 0
0 0	46 0 0	45 0 0	42 0 0 to 43 0 0	42 0 0 to 43 0 0	42 0 0	42 0 0	42 0 0	45 0 0	46 0 0	47 0 0 to 48 0 0	48 0 0	48 0 0	49 0 0	46 0 0 to 47 0 0
0 0	46 0 0	45 0 0	42 0 0 to 43 0 0	42 0 0 to 43 0 0	42 0 0	42 0 0	42 0 0	45 0 0	46 0 0	47 0 0 to 48 0 0	48 0 0	48 0 0	49 0 0	46 0 0 to 47 0 0
...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2 0	26 0 0	25 4 0	25 8 0	25 8 0	24 12 0	22 12 0	23 0 0	23 8 0	24 4 0	24 8 0	24 0 0	23 4 0	23 12 0	23 8 0 to 24 0 0
0 0	26 12 0	26 0 0	26 4 0	26 2 0	25 8 0	23 4 0	23 8 0	23 12 0	24 8 0	24 12 0	24 8 0	23 12 0	24 0 0	24 0 0 to 24 4 0
0 0 Not in stock.	28 8 0	27 8 0	27 8 0 Not in stock.	27 4 0 Not in stock.	26 12 0Nom	25 8 0Nom.	25 0 0 Not in stock.	25 0 0Nom.	25 8 0Nom.	25 8 0Nom	25 0 0Nom.	24 8 0Nom.	25 0 0Nom.	25 0 0Nom.
2 0	26 8 0	25 12 0	26 0 0	25 14 0	25 0 0	22 12 0	23 0 0	23 6 0	24 12 0	24 8 0	24 0 0	24 0 0Nom.	23 4 0	23 8 0 to 24 0 0
8 0 Not in stock	26 4 0 Not in stock.	25 8 0Nom.	25 8 0 Not in stock.	25 8 0 Not in stock.	24 12 0Nom.	22 8 0Nom.	23 0 0 Not in stock	23 6 0Nom.	24 2 0Nom.	24 8 0Nom.	24 0 0Nom.	23 4 0Nom.	23 12 0Nom.	23 8 0 to 24 0 0 Nom.
Rs. a.p.	Rs. a. p. Rs a. p.	Rs. a. p.	Rs a. p. Rs. a. p.	Rs. a.p. Rs. a. p.	Rs. a. p. Rs. a. p.	Rs. a. p. Rs. a. p.	Rs. a. p. Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.a.p. Rs. a. p.	Rs. a.p. Rs. a. p.	Rs. a. p. Rs. a. p.	R-.a.p
0 10 0 0	9 0 0 to 10 0 0	9 0 0	8 0 0 to 9 0 0	8 8 0 to 9 0 0	9 0 0 to 10 0 0	8 0 0 to 9 0 0	8 8 0 to 9 0 0	8 8 0	8 0 0	9 0 0	8 8 0 to 9 0 0	9 0 0 to 10 0 0	9 0 0 to 10 0 0	9 0 0
Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth
o 10 0 0	9 0 0 to 10 0 0	9 0 0	8 0 0 to 9 0 0	8 8 0 to 9 0 0	9 0 0 to 10 0 0	8 0 0 to 9 0 0	8 8 0 to 9 0 0	8 8 0	8 0 0	9 0 0	8 8 0 to 9 0 0	9 0 0 to 10 0 0	9 0 0 to 10 0 0	9 0 0
Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth
0 0	12 0 0	12 0 0	11 0 0 to 12 0 0	12 0 0	11 0 0 to 12 0 0	11 12 0	11 0 0	11 8 0	11 8 0	11 8 0	11 8 0	11 8 0	11 0 0	11 0 0
Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth
....	11 8 0	11 8 0	.....	.....	.....	11 8 0	11 0 0	11 8 0	11 8 0	11 8 0	11 8 0	.....	.....	.....
o 28 0 0	Rdy. *ex.* Pitsmouth.	Rdy. *ex.* Pitsmouth	27 8 0	26 0 0 to 27 0 0	26 0 0 to 27 0 0	Rdy. *ex.* Pitsmouth	Rdy *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	26 8 0	26 8 0	26 8 0
Bunder.	27 8 0 to 28 0 0	27 8 0 to 28 0 0	Rdy *ex.* Bunder.	Rdy. *ex.* Bunder	Rdy. *ex.* Bunder	26 0 0 to 27 0 0	26 0 0 to 27 0 0	Rdy *ex.* Bunder.	Rdy. *ex.* Bunder.	26 8 0 to 27 0 0	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.
o 28 0 0	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder	27 8 0	Rdy. *ex.* Bunder	Rdy. *ex.* Bunder	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	26 8 0	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	26 8 0	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.
Bunder.	35 0 0 to 36 0 0	36 0 0	Rdy. *ex.* Bunder.	36 0 0	36 0 0 to 37 0 0	36 0 0	33 0 0	Rdy. *ex.* Bunder.	33 0 0	33 8 0 to 34 0 0	Rdy. *ex.* Bunder.	34 0 0	34 0 0	33 0 0
o 36 0 0	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder,	36 0 0 to 37 0 0	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	33 0 0	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	33 8 0 to 34 0 0	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.
Bunder	35 0 0 to 36 0 0	Rdy. *ex.* Pitsmouth	36 0 0 to 37 0 0	35 0 0 to 36 0 0	36 0 0 to 37 0 0	36 0 0 to 37 0 0	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.
0 0	Rdy. *ex.* Bunder.	12 0 0	Rdy. *ex.* Bunder,	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	Rdy. *ex.* Bunder.	11 8 0 to 12 0 0	12 0 0	11 8 0	11 8 0	11 8 0	11 8 0	11 0 0	11 0 0
Pitsmouth	12 0 0	Rdy. *ex.* Pitsmouth	11 12 0 to 12 0 0	12 0 0	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth
0 0	Rdy. *ex.* Pitsmouth	10 0 0	9 0 0	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	9 0 0 to 10 0 0	Rdy. *ex.* Pitsmouth
Pitsmouth	10 0 0	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth
Pitsmouth	Rdy. *ex.* Pitsmouth	8 0 0	8 0 0	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth
0 0	5 0 0 to 6 0 0	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth	Rdy. *ex.* Pitsmouth
Pitsmouth	Rdy. *ex.* Pitsmouth	5 0 0	5 0 0	5 0 0 to 6 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	4 0 0	5 0 0	4 0 0
uotations nominal, closed.	Weak.	Firm.	Steady.	Steady.	Steady	Steady.	Firm.	Steady.	Quiet but steady.	Steady.	Very steady.	Steady	Steady.	Quiet
lar. 1924 May 1924,	Rs. 503 May 1924.	Rs. 527 May 1924. ,, 533 July 1924.	Rs. 543 May 1924. ,, 546 July 1924.	Rs. 539 May 1924. ,, 548 July 1924.	Rs. 530 May 1924. ,, 532 July 1924.	Rs. 528 May 1924. ,, 530 July 1924.	Rs. 530 May 1924. ,, 533 July 1924. ,, 436 December-January 1924-25.	Rs. 534 May 1924. ,, 531 July 1924. ,, 437 December January 1924-25	Rs. 536 July 1924. ,, 439 December-January 1924-25.	Rs. 541 July 1924. ,, 449 December-January 1924-25	Rs. 541 July 1924. ,, 451 December-January 1924-25.	Rs. 543 July 1924. ,, 453 December-January 1924-25.	Rs. 542 July 1924. ,, 444 December-January 1924-25.	Rs. 537 July. ,, 442 December-January 1924-25.
larch 1924.	,, 532 May 1924.	,, 563 May 1924.	,, 576 May 1924.	,, 572½ May 1924.	564 May 1924.	,, 552 May 1924.	,, 554½ May 1924.	,, 552 May 1924.	,, 559 July 1924.	,, 571½ July 1924.	,, 571 July 1924.	,, 571½ July 1925.	,, 568 July 1924.	,, 565 July 1924,
lay 1924.	,, 537 July 1924.	,, 568 July 1924.	,, 578 July 1924.	,, 573½ July 1924.	,, 564½ July 1924.	,,559 July 479Dec. January 1924-25.	,, 558½ July 1924. ,, 481 Dcember-January 1924-25.	,, 554½ July 1924. ,, 477 December January 1924-25.	,, 480 December-January 1924-25.	,, 493½ December January 1924-25.	,, 495 December-January 1924-25.	,, 499 December-January 1924-25.	,, 494 December-January 1924-25.	,, 491 December-January 1924-25.
April-May. 1924.	,, 545 April-May 1924.	,, 575 April-May 1924.	,, 588 April-May 1924.	,, 582½ April-May 1924.	,, 572 April-May 1924.	,, 573½ May 1924.	,, 583 May 1924.	,, 573 May 1924.	,, 518½ April-May 1925.	,, 536½ April-May 1925	,, 530 April-May 1925.	,, 532 April-May 1925.	,, 526 April-May 1925.	,, 521½ April-May 1925.
...	.....	.....	.....	.....	.....	,, 515 April May 1925.	,, 516 April-May 1925.	,, 517 April-May 1925.	.....	.....	.....	.....	.....	.....
...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rdy	Rs. a. p. 5 13 0 Rdy	Rs. a. p. 5 12 0 Rdy.	Rs. a. p. 5 11 6 Rdy.	Rs. a. p. 5 11 6 Rdy.	Rs. a. p. 5 9 0 Rdy.	Rs. a. p. 5 11 0 Rdy.	Rs. a. p. 5 11 0 Rdy.	Rs. a. p. 5 11 0 Rdy.	Rs a. p. 5 11 0 Rdy.	Rs. a. p. 5 8 0 Rdy.	Rs. a. p. 5 9 0 Rdy.	Rs. a. p. 5 9 0 Rdy.	Rs. a. p. 5 12 0 Rdy	Rs. a. p. 5 14 0 Rdy.
,,	15 8 0 ,,	15 8 0 ,,	15 8 0 ,,	15 10 0 ,,	15 10 0 ,,	15 10 0 ,,	16 4 0 ,,	16 2 0 ,,	16 5 0 ,,	16 10 0 ,,	16 14 0 ,,	16 10 0 ,,	16 10 0 ,,	17 8 0 ,,
...	.....	.....	.....	.....	.....	11 15 0 Rdy.	12 5 0 Rdy.	12 2 0 Rdy.	12 5 0 Rdy.	12 4 0 Rdy.	12 5 0 Rdy.	12 3 0 Rdy.	12 11 0 Rdy.	12 14 0 Rdy.
Rdy.	12 7 0 Rdy.	12 8 0 Rdy.	12 9 0 Rdy.	12 6 0 Rdy.	12 0 0 Rdy.	11 13 0 ,,	12 6 0 ,,	11 13 0 ,,	12 0 0 ,,	11 15 0 ,,	12 0 0 ,,	11 14 0 ,,	12 6 0 ,,	12 9 0 ,,
,,	12 1 0 ,,	12 0 0 ,,	12 0 0 ,,	12 0 0 ,,	11 9 0 ,,	11 12 0 ,,	11 12 0 ,,	11 14 0 ,,	11 12 0 ,,	11 10 0 ,,	11 12 0 ,,	11 12 0 ,,	11 12 0 ,,	11 12 0 ,,

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Weekly Current Quotations as estimated by the Committee of th

QUOTATIONS	Week ending 4th July.	Week ending 11th July.	Week ending 18th July.	Week ending 25th July.	Week ending 1st August.	Week ending 8th August.	Week ending 15th August.	Week ending 22nd August	Week ending 29th August.	Week ending 5th September.	Week ending 12th September.	Week ending 19th Se
EXCHANGE.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready	Ready.	Ready.	Ready.	Ready.	R
On England Bank Bills... Telegraphic Transfer.	1s. 4 31/32d.	1s. 5d.	1s 5 3/16d.	1s. 5 5/16d.	1s. 5 7/16d.	1s. 5 1/8d.	1s. 5d.	1s. 5 3/16d.	1s. 5 7/32d.	1s. 5 11/32d.	1s. 5 7/16d.	1s. 5 9/1
Sight ...	1s. 5d.	1s. 5 1/32d.	1s. 5 7/32d.	1s. 5 11/32d.	1s. 5 15/32d.	1s. 5 5/32d.	1s. 5 1/32d	1s. 5 3/16d.	1s. 5 1/4d.	1s. 5 3/8d.	1s. 5 15/32d.	1s. 5 19/
3 months' " ...	.....	.....	.....	.....	.....	.....	.....	1s. 5 5/16d.	.....	.....	.....	...
First Class Credits ... 3 months' sight ...	1s. 5 7/32d.	1s. 5 1/4d.	1s. 5 15/32d.	1s. 5 5/8d.	1s. 5 23/32d.	1s. 5 13/32d.	1s. 5 9/32d.	1s. 5 7/16d.	1s. 5 1/2d.	1s. 5 5/8d.	1s. 5 11/16d.	1s. 5 27/
4 " " ...	1s. 5 9/32d.	1s. 5 11/32d.	1s. 5 17/32d.	1s. 5 25/32d.	1s. 5 25/32d.	1s. 5 15/32d. Nom	1s. 5 3/8d.	1s. 5 1/2d.	1s. 5 9/16d.	1s. 5 13/32d.	1s. 5 25/32d.	1s. 5 15/
6 " " ...	1s. 5 7/16d.	1s. 5 15/32d.	1s. 5 21/32d.	1s. 5 27/32d.	1s. 5 15/16d.	1s. 5 5/8d.	1s. 5 1/2d.	1s. 5 5/8d.	1s. 5 11/16d	1s. 5 7/8d.	1s. 5 29/32d.	1s. 6 1/1
Documents ... ... 3 months' sight ...	1s. 5 9/32d.	1s. 5 5/16d.	1s. 5 17/32d.	1s. 5 11/16d.	1s. 5 25/32d.	1s. 5 15/32d.	1s. 5 11/32d.	1s. 5 1/2d.	1s. 5 9/16d.	1s. 5 11/16d.	1s. 5 3/4d.	1s. 5 29/
4 " " ...	1s. 5 11/32d.	1s. 5 15/32d.	1s. 5 19/32d.	1s. 5 25/32d.	1s. 5 27/32d	1s. 5 17/32d.	1s. 5 1/2d.	1s. 5 9/16d.	1s. 5 5/8d.	1s. 5 15/32d.	1s. 5 27/32d.	1s. 6d.
6 " " ...	1s. 5 1/2d.	1s. 5 17/32d.	1s. 5 23/32d.	1s. 5 29/32d.	1s. 6d.	1s. 5 11/16d.	1s. 5 9/16d.	1s. 5 11/16d.	1s. 5 3/4d.	1s. 5 15/16 1.	1s. 5 21/32d.	1s. 6 1/8
French Francs, O./A. Buying at ... sight...	.....	615	.....	628	655	600	535	605	617	610	627	620
" " " ... 3 months' " ...	610	635	625	638	665	620	505	615	627	620	637	630
" " " Selling at ... " ...	545		560									
" " " 3 months' " ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
On Calcutta Bank Telegraphic Transfer	100	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32	100 1/32
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Mercantile Bills 60 days' sight (Japan per 100 Yen.)	132 8 0	131 0 0	127 8 0	125 0 0	124 0 0	122 8 0	125 0 0	123 0 0	123 8 0	123 0 0	127 8 0	120
English Bar Gold, 100 touch (per tola)	25 8 0	25 5 6	24 14 6	24 11 6	24 10 0	24 10 6	24 8 6	{ Bullion Market closed. }	24 6 0	24 3 6	24 2 0	23 1
Sovereigns	16 3 0 Rdy.	16 2 0Rdy.	15 13 6Rdy.	15 7 0Rdy.	15 7 0Rdy.	15 8 6 Rdy.	15 8 6Rdy.		15 6 0Rdy.	15 5 0Rdy 1st Settl	15 6 0	15
Bar Silver ... ... Ready...	82 6 0	82 4 0	81 8 0	80 11 0	80 7 0	80 8 0	80 6 0		81 2 0	80 13 0	81 6 0	80
Forward.	82 9 0	82 6 0	81 8 0	80 15 0	80 10 0	80 10 0	80 11 0		81 4 0	80 13 0	81 12 0	80
RATES OF DISCOUNT.												
Bank Rate of Discount on Private Bills, 60 days' sight	5 per cent.	5 per cent.	5 per cent.	5 per cent.	4 per cent.	4 per cent.	4 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cent.	5 per cen
Bank Rate of Interest on Demand Loans on Government Securities	5 "	5 "	5 "	5 "	4 "	4 "	4 "	5 "	5 "	5 "	5 "	5 "
Rate of Interest in the Open Market on Government Paper	4½ "	4 3/4 "	4½ "	4½ "	3½ "	3½ "	3½ "	4 to 4½ "	4 to 4½ "	4 to 4½ "	4 to 4½ "	4½ "
Money Market...	Easy.	Steady.	Easier Tendency.	Fairly Easy.	Easy.	Easy.	Easy.	Firm.	Firm.	Steady.	Firm.	Ste
GOVERNMENT SECURITIES.												
Three-and-a-half per cent.	Rs. a. p. 67 13 0	Rs. a. p. 68 0 0	Rs. a. p. 68 1 0	Rs. a. p. 68 0 0	Rs. a. p. 67 14 0	Rs. a. p. 68 0 0	Rs. a. p. 68 0 0	Rs. a. p. 67 13 0	Rs. a. p. 67 0 0	Rs. a. p. 66 6 0	Rs. a. p. 65 12 0	Rs.
Three per cent.	58 0 0Nom.	58 0 0Nom.	58 0 0Nom.	58 0 0Nom.	58 0 0Nom.	58 0 0 Nom.	58 0 0Nom.	58 0 0Nom.	57 0 0 Nom.	56 0 0 Nom.	55 0 0 Nom.	54
Memo of Government Paper enfaced for London.	*Nil.*	*Nil.*	Rs. 18,00,000	*Nil.*	*Nil.*	*Nil.*	Rs. 9,300	Rs. 2,00,000	*Nil.*	*Nil.*	*Nil.*	Rs. 27,
Government Paper enfaced from London to Bombay	Rs. 42,700	*Nil.*	*Nil.*	*Nil.*	*Nil.*	Rs. 15,000	„ 2,700	*Nil.*	Rs. 15,00,000	Rs. 6,000	*Nil.*	N
IMPORTS.												
Piece-Goods Market	Continues very quiet	Quiet.	Quiet.	Continues quiet.	Continues quiet.	Continues quiet.	Continues quiet.	Quiet.	Continues quiet.	Quiet.	Continues quiet.	Continu
	Rs. a p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.
Grey Shirtings 7 lbs. 33 in. 37½ yds. (per piece) ..	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 1
„ „ 8 lbs. 38 in. 37½—38 yds. („)...	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 1
Water Twist No. 40s. (per lb.)	1 13 6	1 13 0	1 13 0	1 13 0	1 13 0	1 13 0	1 13 0 to 1 14 0	1 13 0 to 1 14 0	1 14 0	1 14 0	1 13 0	1 1
„ „ No. 30s. („)	1 10 6	1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	1 10 6	1 10 6	1 10 6	1 10 6	1 10 0	1 1
Copper Braziers (in bundles per cwt.)	67 8 0	66 12 0	66 0 0	65 8 0	66 0 0	65 8 0	66 8 0	67 0 0	67 0 0	66 0 0	66 0 0	65
Yellow Metal („ „)	63 0 0	63 0 0	63 0 0	63 0 0	63 0 0	63 0 0	62 0 0	61 8 0	60 12 0	60 12 0	60 8 0	60
Belgian No. 2, Bar Iron (per candy of 746½ lbs.)...	45 0 0	45 0 0	45 0 0	45 0 0	45 0 0	45 0 0	44 0 0	43 0 0 to 44 0 0	43 0 0	43 0 0	44 0 0	44
Basic Steel („ „) ...	45 0 0	45 0 0	45 0 0	45 0 0	45 0 0	45 0 0	44 0 0	43 0 0 to 44 0 0	43 0 0	43 0 0	44 0 0	44
Swedish Bar Iron („ „) ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
Sugar, Ordinary Crystals, Beet (per cwt. *ex.* Godown)	22 10 0	22 12 0	23 0 0 Not in stock.	22 10 0 Not in stock.	20 8 0Nom.	20 12 0Nom.	20 12 0Nom.	20 4 0 Nom.	20 2 0 Not in stock.	20 6 0Nom.	20 12 0 Nom	20
„ Mauritius, Ordinary Grains, D to J (per cwt. *ex.* Godown)	22 12 0	23 0 0	23 0 0 „	22 12 0 „	20 12 0 „	21 0 0 „	21 0 0 „	20 8 0 „	20 8 0 „	20 10 0 „	21 2 0 „	20
„ China, Best Soft, White (per cwt. *ex.* Godown.)	24 0 0Nom.	24 0 0Nom.	24 0 0 „	24 0 0 „	23 0 0 „	23 0 0 „	23 0 0 „	22 8 0 „	22 8 0 „	22 8 0 „	22 8 0 „	22
„ Java, White Granulated T. M. O. quality (per cwt. *ex* Godown)...	22 8 0	22 8 0	22 8 0 to 22 12 0	22 10 0	20 8 0	20 12 0	20 12 0	20 4 0	20 4 0	20 6 0	20 14 0	20 1
„ Japan (per cwt. *ex.* Godown)	22 8 0 Not in stock.	22 8 0Nom.	22 8 0 Not in stock.	22 10 0 Not in stock	20 8 0 Not in stock.	20 12 0 Not in stock.	20 12 0Nom	20 4 0 Nom.	20 4 0 Nom.	20 6 0 Not in stock.	20 12 0 Not in stock.	20
COAL.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.
Shaw's Best Steam ... ... (per ton)...	9 0 0 Rdy. *ex.* Pitmouth	9 0 0 to 10 0 0 Rdy. *ex* Pitsmouth	9 0 0 Rdy. *ex.* Pitsmouth	9 0 0 Rdy. *ex.* Pitsmouth	9 0 0 to 10 0 0 Rdy. *ex.* Pitsmouth	9 0 0 Rdy. *ex.* Pitsmouth	9 0 0 Rdy. *ex.* Pitsmouth	.....	9 0 0 to 10 0 0 Rdy. *ex.* Pitsmouth	9 0 0 Rdy. *ex.* Pitsmouth	9 0 0 Rdy. *ex.* Pitsmouth	9 0 0 to Rdy. ex.
„ Pench ... ... („)...	9 0 0 Rdy. *ex.* Pitsmouth	9 0 0 to 10 0 0 Rdy. *ex.* Pitsmouth	11 0 0 Rdy. *ex.* Pitsmouth	11 0 0 Rdy. *ex.* Pitsmouth	11 8 0 Rdy. *ex.* Pitsmouth.	11 0 0 Rdy. *ex.* Pitsmouth	9 0 0 Rdy. *ex.* Pitsmouth	9 0 0 Rdy. *ex.* Pitsmouth	11 0 0 Rdy. *ex.* Pitsmouth	10 8 0 Rdy. *ex.* Pitsmouth	10 8 0 Rdy. *ex.* Pitsmouth	9 0 0 to Rdy. ex.
Lawrie's Desharghur ... ... („)...	11 0 0 Rdy. *ex* Pitsmouth.	11 0 0 Rdy. *ex* Pitsmouth	11 0 6 Rdy. *ex.* Pitsmouth	11 0 0 Rdy. *ex.* Pitsmouth	.....	.....	.....	10 0 0 Rdy. *ex.* Pitsmouth	.....	.....	.....	10 Rdy. ex.
„ Joyramdamga ... ... („)...	11 0 0 Rdy. *ex.* Pitsmouth	.....	26 8 0 to 27 0 0 Rdy. *ex.* Bunder.	.....	27 8 0 Rdy. *ex.* Bunder.	27 0 0 Rdy. *ex.* Bunder.	.....	.....	.....	.....	.....	...
Natal ... ... („)...	27 0 0 Rdy *ex.* Bunder.	27 0 0 Rdy. *ex.* Bunder.	26 8 0 to 27 0 0 Rdy. *ex.* Bunder.	27 0 0 Rdy. *ex.* Bunder.	33 0 0 to 34 0 0 Rdy. *ex.* Bunder.	27 0 0 Rdy. *ex.* Bunder.	27 0 0 Rdy. *ex.* Bunder	27 0 0 Rdy *ex.* Bunder.	27 0 0 Rdy. *ex.* Bunder.	27 8 0 Rdy. *ex.* Bunder.	27 0 0 Rdy. *ex.* Bunder	27 Rdy. ex.
Durban Navigation ... ... („)...	27 0 0 Rdy. *ex.* Bunder.	27 0 0 Rdy. *ex.* Bunder.	34 0 0 Rdy. *ex.* Bunder.	34 0 0 Rdy. *ex.* Bunder	33 0 0 to 34 0 0 Rdy. *ex.* Bunder.	34 0 0 Rdy. *ex.* Bunder.	34 0 0 Rdy. *ex.* Bunder.	34 0 0 Rdy. *ex.* Bunder.	34 0 0 Rdy. *ex.* Bunder.	34 0 0 Rdy. *ex.* Bunder.	33 0 0 Rdy. *ex.* Bunder	33 0 0 t Rdy. ex.
Davison's West Hartley ... ... („)...	34 0 0 Rdy. *ex.* Bunder.	34 0 0 Rdy. *ex.* Bunder	34 0 0 Rdy. *ex.* Bunder.	34 0 0 Rdy. *ex.* Bunder	33 0 0 to 34 0 0 Rdy. *ex.* Bunder.	34 0 0 Rdy. *ex.* Bunder.	34 0 0 Rdy. *ex.* Bunder.	34 0 0 Rdy. *ex.* Bunder.	34 0 0 Rdy. *ex.* Bunder.	33 0 0 to 34 0 0 Rdy. *ex.* Bunder	33 0 0 Rdy. *ex.* Bunder.	33 0 0 t Rdy. ex.
Welsh Cardiff ... ... („)...	11 0 0 Rdy. *ex.* Pitsmouth	11 0 0 Rdy. *ex.* Pitsmouth	11 0 0 Rdy. *ex.* Pitsmouth.	11 0 0 Rdy. *ex.* Pitsmouth.	11 8 0 Rdy. *ex.* Pitsmouth.	11 0 0 Rdy. *ex.* Pitsmouth.	11 8 0 Rdy. *ex.* Pitsmouth.	11 8 0 Rdy. *ex.* Pitsmouth.	10 8 0 Rdy. *ex.* Pitsmouth	10 8 0 Rdy. *ex.* Pitsmouth	10 8 0 Rdy. *ex.* Pitsmouth	10 Rdy. ex.
Desharghur, Bengal ... ... („)	10 0 0 Rdy. *ex.* Pitsmouth	9 0 0 to 10 0 0 Rdy. *ex* Pitsmouth	10 0 0 Rdy. *ex.* Pitsmouth	10 0 0 Rdy. *ex.* Pitsmouth	10 0 0 Rdy. *ex.* Pitsmouth	10 0 0 Rdy. *ex.* Pitsmouth	9 0 0 Rdy. *ex.* Pitsmouth	10 0 0 Rdy. *ex.* Pitsmouth	10 0 0 Rdy. *ex.* Pitsmouth	10 0 0 Rdy. *ex.* Pitsmouth	10 0 0 Rdy. *ex.* Pitsmouth	9 Rdy. ex.
Singareni ... ... („)...	8 0 0 Rdy. *ex.* Pitsmouth	7 0 0 Rdy. *ex.* Pitsmouth	6 0 0 Rdy. *ex.* Pitsmouth	6 0 0 Rdy. *ex.* Pitsmouth	6 0 0 Rdy. *ex.* Pitsmouth	6 0 0 Rdy. *ex.* Pitsmouth	6 0 0 Rdy. *ex.* Pitsmouth	6 0 0 Rdy. *ex.* Pitsmouth	6 0 0 Rdy. *ex.* Pitsmouth	6 0 0 Rdy. *ex.* Pitsmouth	6 0 0 Rdy. *ex.* Pitsmouth	6 Rdy. ex.
Bengal Good 2nd Class Steam. .. („).	4 0 0 Rdy. *ex.* Pitsmouth.	5 0 0 Rdy. *ex.* Pitsmouth.	4 0 0 Rdy. *ex.* Pitsmouth.	4 0 0 Rdy. *ex.* Pitsmouth.	4 0 0 Rdy. *ex.* Pitsmouth.	4 0 0 Rdy. *ex.* Pitsmouth.	4 0 0 Rdy. *ex.* Pitsmouth.	4 0 0 Rdy *ex.* Pitsmouth.	4 0 0 Rdy. *ex.* Pitsmouth.	4 0 0 Rdy. *ex.* Pitsmouth.	4 0 0 Rdy. *ex.* Pitsmouth.	4 Rdy. ex.
Bengal 2nd Class Ordinary ... („)...												
EXPORTS.												
Cotton Market—	Steady.	Quiet.	Steady.	Steady.	Quiet Steady.	Steady.	Quiet.	Quiet & rather easy.	Quiet.	Quiet but steady.	Market closed approximate quotations market tone quiet but steady.	Qu
Full-pressed; per candy of 784 lbs.												
											Rs. 402-0-0 Dec.-	Rs. 378-0

...ee of the Bombay Chamber of Commerce during the year 1924—continued.

...ding ...mber.	Week ending 19th September.	Week ending 26th September.	Week ending 3rd October.	Week ending 10th October.	Week ending 17th October	Week ending 24th October.	Week ending 31st October.	Week ending 7th November.	Week ending 14th Novembe	Week ending 21st November	Week ending 28th November.	Week ending 5th December.	Week ending 12th December.	Week ending 19th December.	Week ending 26rd December.
	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.	Ready.
	1s. 5 9/16d. 1s. 5 19/32d.	1s. 5 9/16d. 1s. 5 19/32d.	1s. 5 29/32d. 1s. 5 15/16d.	1s. 6 1/8d. 1s. 6 5/32d.	1s. 6 1/16d. 1s. 6 3/32d.	1s. 6d. 1s. 6 1/32d.	1s. 6d. 1s. 6 1/32d.	1s. 5 29/32d. 1s. 6d.	1s. 5 27/32d. 1s. 5 7/8d.	1s. 5 31/32d. 1s. 6d.	1s. 6d. 1s. 6 1/32d.	1s. 5 31/32d. 1s. 6d.	1s. 5 31/32d. 1s. 6d.	1s. 6 1/32d. 1s. 6 1/16d.	1s. 6 1/16d. 1s. 6 1/32d.
	1s. 5 27/32d. 1s. 5 15/16d. 1s. 6 1/16d.	1s. 5 27/32d. 1s. 5 15/16d. 1s. 6 1/16d.	1s. 6 7/32d. 1s. 6 5/16d. 1s. 6 7/16d.	1s. 6 7/16d. 1s. 6 1/2d. 1s. 6 5/8d.	1s. 6 3/8d. 1s. 6 7/16d. 1s. 6 9/16d.	1s. 6 5/16d. 1s. 6 3/8d. 1s. 6 9/16d.	1s. 6 9/32d. 1s. 6 11/32d. 1s. 6 17/32d.	1s. 6 7/32d. 1s. 6 1/4d. 1s. 6 15/32d.	1s. 6 1/8d. 1s. 6 7/32d. 1s. 6 11/32d.	1s. 6 9/32d. 1s. 6 3/8d. 1s. 6 1/2d.	1s. 5 9/32d. 1s. 5 3/8d. 1s. 6 1/2d	1s. 6 9/32d. 1s. 6 13/32d. 1s. 6 17/32d.	1s. 6 9/32d. 1s. 6 3/8d. 1s. 6 1/2d.	1s. 6 3/16d. 1s. 6 13/32d. 1s. 6 17/32d.	1s. 6 3/8d. 1s. 6 15/32d. 1s. 6 5/8d.
	1s. 5 29/32d. 1s. 6d. 1s. 6 1/8d.	1s. 5 29/32d. 1s. 6d. 1s. 6 1/8d.	1s. 6 9/32d. 1s. 6 3/8d. 1s. 6 1/2d.	1s. 6 1/2d. 1s. 6 9/16d. 1s. 6d.	1s. 6 7/16d. 1s. 6 1/2d. 1s. 6 5/8d.	1s. 6 3/8d. 1s. 6 7/16d. 1s. 6 5/8d.	1s. 6 11/32d. 1s. 6 13/32d. 1s. 6 19/32d.	1s. 6 9/32d. 1s. 6 5/16d. 1s. 6 17/32d.	1s. 6 3/16d. 1s. 6 9/32d. 1s. 6 13/32d.	1s. 6 11/32d. 1s. 6 1/2d. 1s. 6 9/32d.	1s. 5 11/32d. 1s. 5 7/16d. 1s. 6 9/16d.	1s. 6 11/32d. 1s. 6 15/32d. 1s. 6 19/32d.	1s. 6 11/32d. 1s. 6 7/16d. 1s. 6 9/16d.	1s 6 3/8d. 1s. 6 13/32d. 1s. 6 19/32d.	1s. 6 7/16d. 1s. 6 17/32d. 1s. 6 11/32d.
	620 630	587 637	635 645	675 685	667 677	662 672	667 677	668 680	666 676	676 686	674 684	655 665	678 668	665 675	675 685
p.	100 1/32 Rs. a. p.	100 1/32 Rs. a. p.	100 1/32 Rs. a. p.	100 1/32 Rs. a. p.	100 1/32 Rs. a. p.	100 1/32 Rs. a. p.	100 1/32 Rs. a. p.	100 1/32 Rs. a. p.	100 1/32 Rs. a. p.	100 1/32 Rs. a. p.	100 1/32 Rs. a. p.	100 1/32 Rs. a. p.	100 1/32 Rs. a. p.	100 1/32 Rs. a. p.	100 1/32 Rs. a. p.
0	120 8 0	108 0 0	116 8 0	108 0 0	109 0 0	110 0 0	109 0 0	108 8 0	107 8 0	106 0 0	106 8 0	105 0 0	104 8 0	104 8 0	104 0 0
0	23 13 9	23 12 0	23 6 0	22 15 6	23 6 0	23 1 6	22 13 6	22 11 9	22 10 0	22 7 6	22 9 0	22 4 0	22 5 6	22 5 6	22 4 6
0	15 6 9	15 6 0	15 1 0	15 15 0	15 1 0	14 13 0	14 13 0	14 9 0	14 11 0	14 10 0	14 10 0	14 6 6	14 9 0	14 7 0	14 2 6
0	80 8 0	80 7 0	79 11 0	80 0 0	79 5 0	75 7 0	77 2 0	76 4 0	76 6 0	75 4 6	75 9 0	74 5 0	74 14 0	73 0 0	72 6 0
0	80 8 0	80 10 0	79 11 0	80 4 0	79 11 0	78 14 0	77 7 0	76 12 0	76 12 0	75 6 0	75 9 0	74 5 0	74 12 0	73 1 0	72 4 0
	5 per cent.	5 per cent.	5 per cent.	5 per cent.	6 per cent.	6 per cent.	6 per cent.	6 per cent.	6 per cent.	6 per cent.	6 per cent.	6 per cent.	6 per cent.	6 per cent.	6 per cent.
	5 „	5 „	5 „	5 „	6 „	6 „	6 „	6 „	6 „	6 „	6 „	6 „	6 „	6 „	6 „
	4½ „	4 „	3 1/2 to 4 „	3 „	2 „	2 „	1 1/2 to 2 „	2 „	2 „	2 „	2 „	2 „	2 „	2 to 2 1/2 „	2 to 2 1/2 „
	Steady.	Steady.	Easy.	Easy.	Easy.	Easy.	Easy.	Easy.	Easy.	Easy.	Easy.	Easy.	Easy.	Easy.	Steady.
. Nom.	Rs. a p. 63 12 0 54 0 0Nom Rs. 27,425	Rs. a. p. 64 6 0 55 0 0Nom. *Nil.*	Rs. a. p. 64 2 0 54 0 0Nom. *Nil.*	Rs. a. p. 64 12 0 55 0 0Nom. *Nil.*	Rs. a. p. 65 1 0 55 0 0Nom. *Nil.*	Rs. a. p. 65 12 0 55 0 0 *Nil.*	Rs. a. p. 65 10 0 55 0 0Nom. *Nil.*	Rs. a. p. 66 0 0 56 0 0Nom. Rs. 12,500	Rs. a. p. 66 5 0 56 0 0Nom. *Nil.*	Rs. a. p. 66 0 0 56 0 0Nom Rs. 2,000	Rs. a. p. 65 13 0 56 0 0Nom. Rs. 1,000	Rs. a. p. 65 7 0 55 0 0Nom. *Nil.*	Rs. a. p. 66 0 0 56 0 0Nom. *Nil.*	Rs. a. p. 66 5 0 56 0 0Nom. *Nil.*	Rs. a. p. 66 8 0 56 0 0Nom. Rs. 2,000
	Nil.	*Nil.*	Rs. 9,000	*Nil.*	*Nil.*	*Nil.*	Rs 30,000	„ 92,800	Rs. 2,38,800	„ 50,300	„ 4,000	Rs. 96,000	Rs. 35,700	Rs. 16,100	*Nil*
uiet.	Continues quiet.	Continues quiet.	Continues quiet.	Continues quiet.	Continues quiet.	Quiet.	Quiet.	Very quiet.	Continues quiet.	Quiet.	Quiet.	Continues quiet.	Quiet.	Quiet.	Quiet.
p.	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0	10 15 0
0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0	12 11 0
0	1 13 0	1 13 6	1 13 6	1 13 6 to 1 14 0	1 13 6	1 13 6	1 13 0	1 13 0	1 13 0	1 13 0	1 13 0	1 13 0	1 12 0	1 12 6	1 12 6
0	1 10 0	1 10 0	1 14 0	1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	1 10 0	1 7 6	1 7 6	1 7 6
0	65 0 0	65 0 0	64 0 0	68 8 0	63 8 0	63 0 0	64 0 0	64 0 0	64 8 0	65 8 0	64 8 0	64 4 0	64 8 0	68 2 0	68 8 0
0	60 0 0	61 0 0	60 0 0	59 8 0	59 8 0	58 0 0	59 0 0	59 0 0	60 0 0	60 8 0	60 2 0	58 8 0	59 12 0	59 8 0	59 8 0
0 0	44 0 0 44 0 0	45 0 0 45 0 0	45 0 0 45 0 0	45 0 0 45 0 0	45 0 0 45 0 0	44 0 0 to 45 0 0 44 0 0 to 45 0 0	44 0 0 44 0 0	45 0 0 to 46 0 0 45 0 0 to 46 0 0	47 0 0 47 0 0	47 0 0 47 0 0	46 0 0 46 0 0	45 0 0 45 0 0	45 0 0 45 0 0	42 0 0 to 43 0 0 42 0 0 to 43 0 0	42 0 0 to 43 0 0 42 0 0 to 43 0 0
Nom „ „	20 6 0Nom. 20 8 0 „ 22 8 0 Not in stock.	20 4 0 Nom. 20 6 0 22 8 0 Nom.	20 0 0Nom. 20 2 0 22 0 0 Not in stock.	19 0 0Nom. 19 3 0 21 8 0 Not in stock.	18 8 0 Nom. 18 12 0 21 8 0 Not in stock.	18 12 0 Not in stock. 19 0 0 22 0 0 Nom.	18 12 0Nom. 18 15 0 22 0 0 Not in stock.	18 8 0Nom. 18 10 0 21 8 0 Not in stock.	18 6 0 Not in stock 18 8 0 21 8 0 Not in stock.	18 4 0Nom. 18 8 0 21 0 0 Not in stock.	18 4 0Nom. 18 7 0 21 8 0 Not in stock.	18 0 0 18 0 0 21 0 0Nom.	17 4 0 17 4 0 21 0 0Nom.	16 2 0 16 2 0 21 0 0Nom.	16 6 0 16 6 0 22 0 0Nom
	20 14 0 „	20 10 6	20 6 0	19 8 0	19 4 0	19 12 0	19 12 0	19 6 0	19 4 0	19 4 0	19 2 0	18 12 0	18 4 0	17 6 0	17 8 0
Not stock.	20 8 0 Not in stock.	20 4 0 Nom.	20 2 0 Not in stock.	19 2 0 Not in stock.	18 12 0 Nom.	18 8 0 Nom.	18 15 0 Not in stock.	18 10 0 Not in stock.	18 8 0 Not in stock.	18 6 0 Not in stock.	18 6 0	18 0 0 Not in stock.	17 4 0Nom.	16 4 0 Not in stock.	16 6 0 Not in stock.
p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
0	9 0 0 to 10 0 0	9 0 0 to 10 0 0	9 0 0	9 0 0	7 8 0 to 8 0 0	7 0 0 to 8 0 0	7 8 0 to 8 0 0	8 0 0	9 0 0	8 0 0	9 0 0	8 0 0	9 0 0	9 0 0	9 0 0
mouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmou h	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth
0	9 0 0 to 10 0 0	9 0 0 to 10 0 0	9 0 0	9 0 0	7 8 0 to 8 0 0	7 8 0 to 8 0 0	7 8 0 to 8 0 0	8 0 0	9 0 0	8 0 0	9 0 0	8 0 0	9 0 0	9 0 0	9 0 0
mouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth
0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0
mouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth
0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0
mouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth
0	6 0 0	6 0 0	7 0 0	7 0 0	7 0 0	7 0 0	7 0 0	8 0 0	8 0 0	7 0 0	7 0 0	7 0 0	7 0 0	7 0 0	7 8 0
mouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy ex. Pitsmouth	Rdy ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth
0	4 0 0	4 0 0	4 0 0	5 0 0	4 0 0	4 0 0	5 0 0	5 0 0	5 0 0	4 0 0	5 0 0	5 0 0	4 0 0	4 0 0	5 0 0
mouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth
0	27 0 0	27 0 0	26 0 0	23 0 0 to 24 0 0	25 0 0	26 0 0 to 27 0 0	25 0 0	24 0 0	24 0 0	24 0 0	24 0 0	24 0 0	24 0 0	24 0 0	25 0 0
nder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.
0	27 0 0	27 0 0	26 0 0	23 0 0 to 24 0 0	25 0 0	26 0 0 to 27 0 0	25 0 0	24 0 0	24 0 0	24 0 0	24 0 0	24 0 0	24 0 0	24 0 0	25 0 0
nder	Rdy ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.
0	33 0 0 to 34 0 0	34 0 0	33 0 0	33 0 0	33 0 0	33 0 0	33 0 0	32 0 0	33 0 0	33 0 0	33 0 0	33 0 0	33 0 0	33 0 0	33 0 0
nder.	Rdy. ex. Bunder.	Rdy. ex Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy ex. Bunder.	Rdy. ex. Bunder.
0	33 0 0 to 34 0 0	34 0 0	33 0 0	33 0 0	33 0 0	33 0 0	33 0 0	32 0 0	33 0 0	33 0 0	33 0 0	33 0 0	33 0 0	33 0 0	33 0 0
nder.	Rdy. ex. Bunder	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.	Rdy. ex. Bunder.
0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 8 0	10 0 0	10 0 0
mouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth
0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0	9 0 0
mouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth
0	6 0 0	6 0 0	7 0 0	7 0 0	7 0 0	7 0 0	7 0 0	8 0 0	8 0 0	7 0 0	7 0 0	7 0 0	7 0 0	7 0 0	7 8 0
mouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy ex. Pitsmouth	Rdy ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth
0	4 0 0	4 0 0	4 0 0	5 0 0	4 0 0	4 0 0	5 0 0	5 0 0	5 0 0	4 0 0	5 0 0	5 0 0	4 0 0	4 0 0	5 0 0
mouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy ex Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth	Rdy. ex. Pitsmouth
losed ate market iet dy.	Quiet.	Firm.	Firm.	Quiet.	Steady.	Quiet.	Steady.	Market closed Rates nominal. Tone quiet.	Firm.	Steady.	Steady.	Quiet, easy.	Steady.	Quiet.	Quiet.
Dec.–	Rs. 378-0-0 Dec.–	Rs 391 Dec-Jan.	Rs 430 Dec-Jan.	Rs 400 Dec-Jan.	Rs 394 to 395 Dec	Rs 380 Dec-Jan.	Rs 393½ Dec-Jan.	Rs 390 Dec-Jan.							

M.G. Bengals (Railway Terms.) ..	F. G. ...	Rs. 52..-0-0 July 1924,	Rs. 512-0-0 July 1924.	Rs. 537-0-0 July 1925.	Rs. 451-0-0 Dec.-Jan. 1924-25.	Rs. 446-0-0 Dec.-Jan. 1925	Rs. 435-0-0 Dec.-Jan. 1924-25.	Jan. 1924-25.	Rs. 483-8-0 Dec.-Jan. 1924-25.	Rs. 463-8-0 Dec.-Jan. 1924-25.	Rs. 466-0-0 Dec.-Jan. 1924-25.	Rs. 445-0-0 Dec.-Jan. 1924-25.	Rs. 423-0 Jan.
„ „ („) ...	F.G. ...	„ 428-0-0 Dec.-Jan. 1924-25.	„ 423-0-0 Dec.-Jan. 1924-25.	„ 442-0-0 Dec.-Jan. 1924-25.	Rs. 504-0-0 Dec.-Jan. 1924-25.	Rs. 505-8-0 Dec.-Jan. 1924-25.	Rs 494-8-0 Dec.-Jan. 1924-25.	Rs. 500-0-0 Dec-Jan. 1924-25.					„ 417-0
„ Oomra "Fair staple" ...	Fine ...	„ 552-0-0 July 1924.	„ 564-8-0 July 1924.	„ 564-8-0 July 1924.									
„ „	Fine ...	„ 475-0-0 Dec.-Jan. 1924-25.	„ 473-0-0 Dec.-Jan. 1924-25.	„ 492-8-0 Dec.-Jan. 1924-25.	Rs. 533-0-0 Apl.-May 1925	Rs. 535-8-0 April-May 1925.	Rs. 522-4-0 April-May 1925.	Rs 523-0-0 April-May 1925.	Rs. 508-8-0 April-May 1925.	Rs 488-8-0 April-May 1925.	Rs. 490-0-0 April-May 1925.	Rs. 467-0-0 April-May 1925.	„ 445-0
„ Broach	F. G. ...	„ 506-0-0 April-May 1925.	„ 501½ to 502 Apr.-May 1925.	„ 522-8-0 April-May 1925.									
„ „	F. G. ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
„ Muttia	F. G. ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
„ Southern	Good ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.
Cotton seed ... ... (per cwt.)	...	5 14 0 Rdy.	5 13 0 Rdy.	5 15 0 Rdy.	6 1 0 Rdy.	6 4 0 Rdy.	6 4 0 Rdy.	6 3 0 Rdy.	6 1 0 Rdy.	6 0 0 Rdy.	6 1 0 Rdy.	5 15 0 Rdy.	5 15
Gingellyseed (White bold) ... („)	...	17 12 0 „	17 10 0 „	17 12 0 „	17 12 0 „	18 0 0 „	17 12 0 „	17 12 0 „	17 12 0 „	17 0 0 „	17 14 0 „	17 0 0 „	17 2
„ Mixed, 50 per cent. („)	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
Linseed, bold ... ... („)	...	13 2 0 Rdy.	13 3 0 Rdy.	13 11 0 Rdy.	13 13 0 Rdy.	14 0 0 Rdy.	13 13 0 Rdy.	13 11 0 Rdy.	13 10 0 Rdy.	13 6 0 Rdy.	13 12 0 Rdy.	13 10 0 Rdy.	13 11
„ Small seed ... ... („)	...	12 13 0 „	12 15 0 „	13 6 0 „	13 8 0 „	13 9 0 „	13 8 0 „	13 5 0 „	14 0 0 „	13 1 0 „	13 8 0 „	13 6 0 „	13 7
Rapeseed, Guzerat, yellow ... („)	...	12 4 0 „	12 6 0 „	12 12 0 „	13 0 0 „	13 8 0 „	13 8 0 „	13 8 0 „	13 8 0 „	13 8 0 „	13 14 0 „	13 14 0 „	14 8
„ Brown Delhi ... ... („)	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
„ „ Cawnpore... ... („)	...	10 14 0 Rdy.	11 4 0 Rdy.	11 10 0 Rdy.	11 12 0 Rdy.	12 2 0 Rdy.	12 6 0 Rdy.	12 8 0 „	12 7 0 Rdy.	12 2 0 Rdy.	12 6 0 Rdy.	12 10 0 Rdy.	13 0
„ Yellow „ ... ... („)	...	12 0 0 „	12 4 0 „	12 10 0 „	12 10 0 „	13 4 0 „	13 6 0 „	13 6 0 „	13 10 0 „	13 6 0 „	13 10 0 „	13 12 0 „	14 3
Poppyseed ... ... („)	...	12 14 0 „	13 2 0 „	13 10 0 „	14 0 0 „	14 4 0 „	14 6 0 „	14 0 0 „	14 0 0 „	14 0 0 „	13 14 0 „	14 2 0 „	14 6
Groundnuts ... ... („)	...	15 6 0 „	15 0 0 „	15 8 0 „	15 9 0 „	15 10 0 „	16 0 0 „	16 0 0 „	16 6 0 „	16 0 0 „	16 6 0 „	16 6 0 „	16 8
Mowraseed ... ... („)	...	9 0 0 „	9 5 0 „	9 14 0 „	10 2 0 „	10 6 0 „	10 8 0 „	10 4 0 „	10 2 0 „	10 2 0 „	10 0 0 „	10 2 0 „	10 0
Castorseed, ordinary quality, F. A. („)	...	16 4 0 „	16 6 0 „	16 8 0 „	17 3 0 „	17 14 0 „	18 6 0 „	17 14 0 „	17 7 0 „	17 4 0 „	18 0 0 „	18 6 0 „	19 0
Wheat, White Pessy, 91 per cent. ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
„ „ 85 per cent. ... („)	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
„ „ 70 per cent. ... („)	...	7 1 0 Rdy.	7 4 0 Rdy.	7 5 0 Rdy.	8 2 0 Rdy.	8 6 0 Rdy.	8 6 0 Rdy.	8 4 0 Rdy.	7 15 0 Rdy.	7 10 0 Rdy.	7 12 0 Rdy.	7 11 0 Rdy.	7 12
„ Jabalpur Pessy ... ... („)	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
„ Ahmedabad Soft Red ... („)	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
„ Hard yellow, 75 per cent. ... („)	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
„ „ 68 per cent. ... („)	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
„ „ 50 per cent. ... („)	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
„ Delhi No. 1 White Pessy ... („)	...	7 12 3 May.	7 5 0 Rdy.	8 8 3 Sept. 8 13 0 May.	8 7 6 Sept	8 7 0 Rdy.	8 7 3 Rdy.	8 4 0 Rdy.	7 13 0 Rdy.	7 8 0 Rdy.	7 12 0 Rdy.	7 9 9 Rdy.	7 8
„ „ Red ... ... („)	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
„ Hard Red Khatha ... ... („)	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
„ Nagpore Khathi ... ... („)	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
FREIGHT.													
Market		Dull	Dull and very little doing.	Market dull nothing doing.	Very dull sellers open to offers especially for near positions.	Quiet.	Quiet.	Market closed, no quotations.	Firmer, more doing.	Firm.	Firm, more doing.	Firm.	Fi
London—Light seeds *Via* Suez Canal... (per ton)		S. d.	S. d.	S. d.	S. d.	S. d.	S. d.	S. d.	S. d.	S. d.	S. d.	S. d.	S. d.
„ Seeds (14-15 cwts.) „ ... („)		15 0 July.	14 6 July.	15 0 July.	15 0 Aug.-Oct.	14 6 Aug.	13 6 Aug	.....	14 6 Sept.	16 6 Sept.	18 0 Sept.	18 6 Sept.	19 0
„ Seeds, measurement „ ... („)		16 6 „	16 0 „	16 6 „	16 6 „	16 0 „	15 0 „	.....	16 0 „	17 6 „	19 6 „	20 0 „	...
Hull—Light seeds „ ... („)		18 0 „	17 6 „	18 0 „	18 0 „	15 6 „	16 6 „	.....	17 6 „	19 0 „	21 0 „	21 6 „	22 0
„ Seeds (14-15 cwts.) „ ... („)		15 6 „	15 6 „	15 0 „	15 0 „	15 0 „	13 6 „	.....	14 6 „	15 6 „	18 0 „	18 0 Oct.-Nov.	18 6
„ Seeds, measurement „ ... („)		17 0 „	17 0 „	16 6 „	16 6 „	15 6 „	15 0 „	.....	16 0 „	17 0 „	19 6 „	19 6 „	...
Liverpool—Light seeds „ ... („)		18 6 „	18 6 „	18 0 „	18 0 „	17 0 „	16 6 „	.....	17 6 „	18 6 „	21 0 „	21 0 „	21 0
„ Seeds (14-15 cwts.) „ ... („)		14 0 „	14 0 „	14 6 „	11 6 Aug.	13 0 „	13 6 „	.....	13 6 „	14 6 „	16 0 „	18 0 Sept.	19 0
„ Seeds, measurement „ ... („)		15 6 „	15 6 „	16 0 „	13 0 „	14 6 „	15 0 „	.....	15 0 „	16 0 „	17 6 „	19 6 „	...
Antwerp—Light seeds „ ... („)		17 0 „	17 0 „	17 6 „	14 6 „	16 0 „	16 6 „	.....	16 6 „	17 6 „	19 0 „	21 0 „	22 0
„ Seeds (14-15 cwts.) „ ... („)		16 6 „	16 0 „	15 0 „	15 0 Aug.-Oct.	15 0 „	15 0 „	.....	14 0 „	16 0 „	17 6 „	18 6 „	18 6
„ Seeds, measurement „ ... („)		18 0 „	17 6 „	16 6 „	16 6 „	16 6 „	16 6 „	.....	15 6 „	17 6 „	19 0 „	20 0 „	...
Ghent—Light seeds „ ... („)		19 6 „	19 0 „	18 0 „	18 0 „	18 0 „	18 0 „	.....	17 6 „	19 0 „	20 6 „	21 6 „	21 6
„ Seeds (14-15 cwts.) „ ... („)		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
„ Seeds, measurement „ ... („)		24 6 July.	24 0 July.	23 0 July.	23 0 Aug.-Oct.	23 0 Aug.	23 0 Aug.	.....	22 0 Sept.	24 0 Sept.	25 6 Sept.	26 6 Sept.	26 6
Rotterdam—Light seeds „ ... („)		17 0 „	16 6 „	15 6 „	15 6 „	16 0 „	16 6 „	.....	16 6 „	16 0 Oct.-Nov.	17 6 Oct.-Nov.	18 6 Oct.-Nov.	19 0
„ Seeds (14-15 cwts.) „ ... („)		18 6 „	18 0 „	17 0 „	17 0 „	17 6 „	18 0 „	.....	18 0 „	17 6 „	19 0 „	20 0 „	...
„ Seeds, measurement „ ... („)		20 0 „	19 6 „	18 6 „	18 6 „	19 0 „	19 6 „	.....	19 6 „	19 0 „	20 6 „	21 6 „	22 0 O
Hamburg—Light seeds ... „ ... („)		17 0 Aug.-Oct.	.....	15 6 Aug.-Oct.	.....	16 6 Dec.-Feb.	16 6 Dec.-Feb.	.....	16 6 „	16 0 Sept.	17 6 „	18 6 „	18 6
„ Seeds (14-15 cwts.) „ ... („)		18 6 „	.....	17 0 „	.....	18 0 „	18 0 „	.....	18 0 „	17 6 „	19 0 „	20 0 „	...
„ Seeds, measurement „ ... („)		20 0 „	.....	18 6 „	.....	19 6 „	19 6 „	.....	19 6 „	19 0 „	20 6 „	21 6 „	21 6 O
Dunkirk—Light seeds ... „ ... („)		15 6 July.	15 6 July.	15 0 July.	15 0 Aug.-Oct.	14 0 Aug.	13 6 Aug.	.....	14 0 „	16 0 Sept.	17 6 Sept.	18 6 Sept.	18 6
„ Seeds (14-15 cwts.). „ ... („)		17 0 „	17 6 „	16 6 „	16 6 „	15 6 „	15 0 „	.....	15 6 „	17 6 „	19 0 „	20 0 „	...
„ Seeds, measurement „ ... („)		18 6 „	18 6 „	18 0 „	18 0 „	17 0 „	16 6 „	.....	17 0 „	19 0 „	20 6 „	21 6 „	21 6
Havre—Light seeds ... ... „ ... („)		17 0 „	16 6 „	16 0 „	16 0 „	15 0 „	16 0 Sept.-Nov.	.....	15 6 „	17 0 Oct.-Nov.	18 6 Oct.-Nov.	19 0 Oct.-Nov.	19 0
„ Seeds (14-15 cwts.)... „ ... („)		18 6 „	18 0 „	17 6 „	17 6 „	16 6 „	17 6 „	.....	17 0 „	18 6 „	20 0 „	20 0 „	...
„ Seeds, measurement „ ... („)		20 0 „	19 6 „	19 0 „	19 0 „	18 0 „	19 0 „	.....	18 6 „	20 0 „	21 6 „	22 0 O	
Marseilles—Light seeds ... „ ... („)		.....	.....	14 6 Aug.-Oct.	.....	13 0 Aug.	13 6 Aug.	.....	13 6 „	14 6 Sept.	16 0 Sept.	18 0 Sept.	19 0
„ Seeds (14-15 cwts.) „ ... („)		.....	.....	16 0 „	.....	14 6 „	15 0 „	.....	15 0 „	16 0 „	17 6 „	19 6 „	...
„ Seeds, measurement „ ... („)		.....	.....	17 6 „	.....	16 0 „	16 6 „	.....	16 6 „	17 6 „	19 0 „	21 0 „	22 0
Barcelona—Light seeds „ ... („)		22 6 July.	20 0 July.	20 0 July.	20 0 Aug.-Oct.	20 0 „	20 0 „	.....	20 0 „	20 0 „	22 6 „	22 6 „	22 6
„ Seeds (14-15 cwts.) „ ... („)		.....	.....	.....	.....	.....	22 6 „	.....	.....	.....	25 0 „	25 0 „	26 3
„ Seeds, measurement „ ... („)		27 6 July.	25 0 July.	25 0 July.	25 0 Aug.-Oct.	25 0 Aug.	25 0 „	.....	22 6 Sept.	25 0 Sept.	27 6 „	27 6 „	27 6
Genoa—Light Seeds... ... „ ... („)		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
„ Seeds (14-15 cwts.) „ ... („)		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
„ Seeds, measurement „ ... („)		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
Genoa, Naples, Leghorn—Light seeds ... „ ... („)		16 6 July.	16 6 July.	16 0 July.	15 6 Aug.-Oct.	15 0 Aug.	13 0 Aug.	.....	14 0 Sept	13 6 Sept.	14 0 Sept.	14 0 Sept.	14 0
Seeds (14-15 cwts.) „ ... („)		18 0 „	18 0 „	17 6 „	17, 0 „	16 6 „	15 0 „	.....	15 6 „	15 0 „	15 0 „	15 6 „	...
„ Seeds, measurement „ ... („)		19 6 „	19 6 „	19 0 „	18 6 „	18 0 „	16 6 „	.....	17 0 „	16 6 „	17 0 „	17 0 „	17 0
Trieste and Venice—Light seeds „ ... („)		19 0 „	18 0 „	17 6 „	17 0 „	17 6 „	17 6 „	.....	16 0 „	16 0 Sept.-Oct.	16 6 Sept.-Oct.	16 6 Sept.-Oct.	15 0
„ Seeds (14-15 cwts.) „ ... („)		19 0 „	18 0 „	17 6 „	17 6 „	17 6 „	17 6 „	.....	16 0 „	16 0 „	16 6 „	16 6 „	15 0
„ Seeds, measurement „ ... („)		20 6 „	19 6 „	19 0 „	18 6 „	19 0 „	19 0 „	.....	17 6 „	17 6 „	18 0 „	18 0 „	18 0
New York—Light seeds ... „ ... („)		18 0 „	18 0 „	16 0 „	17 0 „	15 0 „	15 0 „	.....	15 0 „	19 0 Oct.-Nov.	17 0 „	18 0 „	18 6 Se
„ Seeds (14-15 cwts.) „ ... („)		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
„ Seeds, measurement „ ... („)		25 0 July.	25 0 July.	22 0 July.	24 0 Aug.-Oct.	22 0 Aug.	22 0 Aug.	.....	22 0 Sept.	26 0 Oct.-Nov.	24 0 Sept.-Oct.	25 0 Sept.-Oct.	25 6 Se
China Steamers (P. & O.)		Rs. 25 to 30 „	Rs. 25 to 30 „	Rs. 25 to 30 „	Rs. 25 to 30 „	Rs. 25 to 30 Yen 4·20	Rs. 25 to 30 Yen 4·20	Rs. 25 to 30 Yen 4·20	Rs. 25 to 30 Yen. 4·20	Rs. 25 to 30 Yen. 4·20	Rs. 25 to 30 Yen 4·20	Rs. 25 to 30 Yen 4·20	Rs. 25 Yen 4
Japan „ („) ... per bale		Yen 4·20 „	Yen 4·20 „	Yen 4·20 „	Yen 4·20 „								
Australia „ („)		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...

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